FINANCIAL SUMMARIES

IDAHO SCHOOL DISTRICTS

JULY 1, 1986 - JUNE 30, 1987

DEPARTMENT OF EDUCATION
STATE OF IDAHO

JERRY L. EVANS
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

BOISE, IDAHO

FINANCIAL OPERATIONS

IDAHO SCHOOL DISTRICTS

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

INTRODUCTION

The information provided in this publication has been obtained from data collected by the State Department of Education and from the annual financial reports submitted by the 116 school districts in the State of Idaho.

Each school district is required by law and by state board of education regulations to maintain a system for financial and statistical records. The general statistics and the reports of revenue and expenditures by fund of the individual school districts which appear in this publication represents a summary of the activity for the school year. The General Maintenance and Operation Fund (M & O) accounts for the majority of the revenue and expenditure transactions which occur in a school district. This fund reports the annual financial operation of the school's instructional programs supported by local tax resources and by state foundation support appropriations. All other funds account for the revenue and expenditure of specific types of activities; i.e., Special Federally Funded Programs; School Plant Facility Projects; Retirement of Debt; and Capital Project, etc.

The objective of this summary publication is to report school district statistics in an uniform manner for the review of persons interested in the operation of Idaho school districts.

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DEFINITIONS

AVERAGE DAILY ATTENDANCE (A.D.A.) -- The aggregate days of attendance of a given school district during a school year divided by the number of days school was actually in session. This calculation provides for the FULL TERM A.D.A.

BEST 28 WEEK A.D.A. -- The average daily attendance calculated from the 28 weeks in the school year which report the highest average daily attendance.

FULL TERM CUMULATIVE ENROLLMENT -- The total number of original entries in the Public Schools of Idaho.

SUPPORT UNIT or UNIT -- The basis for determining eligibility for state assistance. Support Units are determined from the average daily attendance reported by school districts.

MARKET VALUE -- The valuation of all properties within the boundaries of a school district which are used for tax purposes. This market value is used to determine the school district's eligibility for state school support during the 1986-87 school year. This value includes: the values of property as of December 31, 1985, excluding home owner exemptions; the Rural Electric Association equivalent value; and the reported Mines Net Profit-Loss values.

BONDED DEBT -- The principal amount of outstanding bonded debt of a school district as of June 30, 1987

GENERAL FUND EXPENDITURES -- The total expenditures of the General M & O Fund for the 1986-87 school year.

ALL FUNDS EXPENDITURES -- The total expenditures of the General M & O Fund, Special Revenue Funds, School Food Service Funds, Debt Service Funds, Capital Projects Funds, and Proprietary Funds as reported by school districts for the 1986-87 school year.

CURRENT EXPENDITURES - ALL FUNDS -- The total expenditures of a school district excluding the expenditures for Capital Outlay and the Principal on Debt.

SPECIAL NOTE:

During the 1986-87 school year, the employer's share of social security taxes was paid by the state to the federal government for the months of June, 1986 through December, 1986. Beginning January 1, 1987 each school district paid the employer's share of social security from school district funds and received reimbursement from the available state appropriation. The expense of the employer's share for the period January through June, 1987 is included in each districts Current Expenditures (All Funds).

SCHOOL DISTRICT STATISTICS

JULY 1, 1986 - JUNE 30, 1987

GENERAL STATISTICS:	1985-86	1986-87
LOCAL EDUCATION AGENCIES		
Operating	116	116
Non-operating	0	0
SCHOOLS	573	573
One Teacher	14	14
Elementary	311	311
Middle	47	47
Secondary	177	177
Combined Elementary/Secondary	7	7
Special Education	11	11
Vocational/Technical	4	4
Alternative	2	2
EMPLOYEES	20,036	20,114
Administrators (Including Principals)	832	833
Classroom Teachers	10,569	10,572
Other Professionals	733	712
Non-Professionals	7,902	7,997
FALL ENROLLMENT - September	211,425	212,444
Kindergarten	17,433	17,354
Elementary	102,782	104,461
Secondary	91,210	90,629
AVERAGE DAILY ATTENDANCE - June	198,141.20	198,448.90
HIGH SCHOOL GRADUATES - June	12,073	12,243
PUPILS PER SQUARE MILE (83,557 sq. miles)	2.37	2.38
PUPIL/TEACHER RATIO	20.30	20.40

FINANCIAL STATISTICS:				
REVENUE ALL FUNDS PER PUPIL IN AVERAGE DAILY ATTENDANCE	*$	2,910.67	*$	2,874.22
From Local Sources	$	812.82	$	908.85
From State Sources	*$	1,669.14	*$	1,724.80
From Federal Sources	$	210.66	$	217.60
From Other Sources (Sales of Bonds/Fixed Assets)	$	218.05	$	22.97
EXPENDITURES ALL FUNDS PER PUPIL IN AVERAGE DAILY ATTENDANCE	*$	2,610.64	*$	2,755.24
Expenditures All Funds Per Pupil	$	2,349.71	$	2,538.43
Social Security Paid by State Per Pupil	$	117.70	**$	69.36
Retirement Paid by State Per Pupil	$	143.23	$	147.45
CURRENT EXPENDITURES ALL FUNDS PER PUPIL IN AVERAGE DAILY ATTENDANCE	*$	2,551.05	*$	2,688.44
Current Expenditures All Funds Per Pupil	$	2,290.12	$	2,471.63
Social Security Paid by State Per Pupil	$	117.70	**$	69.36
Retirement Paid by State Per Pupil	$	143.23	$	147.45
CURRENT EXPENDITURES GENERAL FUND PER PUPIL IN AVERAGE DAILY ATTENDANCE	*$	2,273.47	*$	2,362.25
Current Expenditures General Fund Per Pupil	$	2,012.54	$	2,145.44
Social Security Paid by State Per Pupil	$	117.70	**$	69.36
Retirement Paid by State Per Pupil	$	143.23	$	147.45

* Includes Employer's share of Social Security and Retirement paid by State.

** See Special Note -- Definitions

STATEWIDE TOTAL - GENERAL M & O FUND

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

REVENUE	1986-87	Percent
TAXES	117,677,709	27.24%
OTHER LOCAL	9,080,038	2.10%
STATE SOURCES	297,784,658	68.93%
FEDERAL SOURCES	5,556,408	1.29%
OTHER SOURCES	338,326	0.08%
TOTAL REVENUE	430,437,139	99.64%
TRANSFERS IN	1,560,064	0.36%
TOTAL REVENUE + TRANSFERS	431,997,203	100.00%

EXPENDITURES	1986-87	Percent
Elementary School Program	118,915,409	27.77%
Secondary School Program	124,577,178	29.09%
Exceptional Child Program	19,988,100	4.67%
Gifted & Talented Program	1,701,444	0.40%
Interscholastic Program	2,545,400	0.59%
School Activity Program	1,033,005	0.24%
Summer School Program	220,160	0.05%
Adult School Program	966,361	0.23%
TOTAL INSTRUCTION	269,947,057	63.03%
Attend./Guidance/Health Program	9,078,632	2.12%
Ancillary Program	10,366,358	2.42%
Instruction Improvement Program	3,146,552	0.73%
Educational Media Program	8,026,881	1.87%
Board of Education Program	1,973,029	0.46%
District Administration Program	11,587,282	2.71%
School Administration Program	27,477,241	6.42%
Business Operation Program	4,369,028	1.02%
Central Service Program	679,743	0.16%
Buildings-Care Program	39,926,251	9.32%
Maintenance-Bldgs. & Equip.	11,342,821	2.65%
Maintenance-Grounds	1,010,922	0.24%
Security Program	181,117	0.04%
Transport.-Pupil/to School Program	22,671,033	5.29%
Transportation-Activity Program	936,552	0.22%
General Transportation Program	612,966	0.14%
Other Support Services Program	1,068,682	0.25%
TOTAL SUPPORT SERVICES	154,455,090	36.06%
Food Services Program	236,668	0.06%
Community Services Program	401,199	0.09%
TOTAL NON-INSTRUCTION	637,867	0.15%
Capital Assets Program	1,110,718	0.26%
Debt Services Program - Principal	200,330	0.05%
Debt Services Program - Interest	720,747	0.17%
TOTAL EXPENDITURES	427,071,809	99.72%
FUND Transfers	1,201,400	0.28%
TOTAL EXPENDITURES & TRANSFERS	428,273,209	100.00%

STATEWIDE TOTAL - ALL FUNDS

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

REVENUE	1986-87	Percent
TAXES	155,011,051	29.19%
OTHER LOCAL	25,348,834	4.77%
STATE SOURCES	299,259,975	56.36%
FEDERAL SOURCES	43,182,602	8.13%
OTHER SOURCES	4,557,461	0.86%
TOTAL REVENUE	527,359,923	99.32%
TRANSFERS IN	3,593,934	0.68%
TOTAL REVENUE + TRANSFERS	530,953,857	100.00%

EXPENDITURES	1986-87	Percent
Elementary School Program	129,998,825	23.61%
Secondary School Program	128,186,992	23.28%
Exceptional Child Program	25,005,406	4.54%
Gifted & Talented Program	1,814,176	0.33%
Interscholastic Program	2,624,179	0.48%
School Activity Program	1,103,287	0.20%
Summer School Program	542,846	0.10%
Adult School Program	1,362,802	0.25%
TOTAL INSTRUCTION	290,638,513	52.79%
Attend./Guidance/Health Program	9,459,837	1.72%
Ancillary Program	10,870,874	1.97%
Instruction Improvement Program	4,200,459	0.76%
Educational Media Program	8,470,293	1.54%
Board of Education Program	1,997,282	0.36%
District Administration Program	12,127,355	2.20%
School Administration Program	27,649,169	5.02%
Business Operation Program	4,616,639	0.84%
Central Service Program	726,708	0.13%
Buildings-Care Program	40,453,002	7.35%
Maintenance-Bldgs. & Equip.	12,485,707	2.27%
Maintenance-Grounds	1,100,553	0.20%
Security Program	185,100	0.03%
Transport.-Pupil/to School Program	24,339,575	4.42%
Transportation-Activity Program	944,823	0.17%
General Transportation Program	617,966	0.11%
Other Support Services Program	1,105,995	0.20%
TOTAL SUPPORT SERVICES	161,351,337	29.30%
Food Services Program	24,969,255	4.53%
Community Services Program	410,068	0.07%
TOTAL NON-INSTRUCTION	25,379,323	4.61%
Capital Assets Program	43,723,498	7.94%
Debt Services Program - Principal	12,558,997	2.28%
Debt Services Program - Interest	13,122,655	2.38%
TOTAL EXPENDITURES	546,774,323	99.31%
FUND Transfers	3,819,263	0.69%
TOTAL EXPENDITURES & TRANSFERS	550,593,586	100.00%

ENROLLMENT - A.D.A. - UNITS

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		FULL TERM CUMULATIVE ENROLLMENT	FULL TERM A.D.A.	BEST 28 WEEK A.D.A.	SUPPORT UNITS
BOISE	#1	23,072	20,792.02	20,922.14	1006.0
MERIDIAN	#2	13,544	12,621.47	12,702.27	601.4
KUNA	#3	2,159	1,986.55	2,016.10	96.7
MEADOWS VALLEY	#11	221	205.53	207.85	15.6
COUNCIL	#13	386	361.54	365.82	23.8
MARSH VALLEY	#21	1,750	1,619.04	1,637.03	90.7
POCATELLO	#25	13,654	12,466.61	12,612.36	595.7
BEAR LAKE	#33	1,695	1,560.22	1,578.08	82.6
ST. MARIES	#41	1,459	1,314.11	1,326.65	73.9
W. BENEWAH	#42	390	344.62	349.89	25.0
SNAKE RIVER	#52	2,480	2,267.48	2,291.22	109.1
BLACKFOOT	#55	4,655	4,196.23	4,223.27	204.4
ABERDEEN	#58	870	771.31	788.31	42.9
FIRTH	#59	1,030	966.20	974.55	52.1
SHELLEY	#60	2,372	2,205.07	2,219.69	105.5
BLAINE CO.	#61	2,182	1,927.24	1,957.33	103.4
GARDEN VALLEY	#71	198	181.81	185.45	14.0
BASIN	#72	187	162.16	166.56	10.2
HORSESHOE BEND	#73	199	181.71	184.44	11.5
BONNER CO.	#82	5,233	4,584.55	4,637.37	245.6
IDAHO FALLS	#91	9,508	8,655.09	8,703.79	419.6
SWAN VALLEY	#92	104	96.78	99.19	5.1
BONNEVILLE	#93	7,238	6,609.08	6,656.31	312.9
BOUNDARY CO.	#101	1,573	1,419.47	1,434.80	78.0
ARCO	#111	809	734.59	743.16	44.4
CAMAS CO.	#121	169	153.78	155.80	13.3
NAMPA	#131	7,843	6,928.66	6,989.34	337.7
CALDWELL	#132	4,526	4,085.16	4,115.42	195.4
WILDER	#133	518	385.46	395.69	25.8
MIDDLETON	#134	1,736	1,608.15	1,619.00	83.8
NOTUS	#135	318	288.93	295.72	20.2
MELBA	#136	541	500.72	508.30	31.2
PARMA	#137	985	871.52	883.31	48.3
SCISM ELEM.	#138	40	38.33	38.93	3.0
CANYON	#139	2,347	2,101.19	2,120.41	102.4
GRACE	#148	732	686.28	693.31	41.8
NORTH GEM	#149	264	239.87	242.25	17.6
SODA SPRINGS	#150	1,263	1,155.53	1,171.85	62.3
CASSIA CO.	#151	5,442	4,865.49	4,898.60	242.1
CLARK CO.	#161	178	157.69	161.74	14.3
OROFINO	#171	1,976	1,791.15	1,810.61	104.2
ELK RIVER	#172	43	35.39	36.60	10.3
CHALLIS	#181	790	691.84	708.20	46.1
MACKAY	#182	320	293.14	297.94	20.6
PRAIRIE ELEM.	#191	9	8.90	9.61	1.2
GLENNS FERRY	#192	727	585.44	596.39	35.7
MOUNTAIN HOME	#193	3,928	3,371.68	3,393.10	162.5
PRESTON	#201	2,177	2,068.15	2,080.56	100.4
WEST SIDE	#202	586	538.26	544.06	32.3
FREMONT CO.	#215	2,736	2,456.84	2,541.99	134.4
EMMETT	#221	2,440	2,216.01	2,236.10	107.5
GOODING	#231	1,099	1,004.95	1,011.23	54.1
WENDELL	#232	955	878.61	884.55	48.3
HAGERMAN	#233	409	357.45	365.22	22.5
BLISS	#234	188	165.19	168.42	14.0
GRANGEVILLE	#241	2,056	1,853.79	1,878.20	109.7
COTTONWOOD	#242	484	460.06	464.81	30.8
JEFFERSON CO.	#251	3,836	3,555.12	3,579.69	167.3
RIRIE	#252	679	661.15	677.59	39.2

ENROLLMENT - A.D.A. - UNITS

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		FULL TERM CUMULATIVE ENROLLMENT	FULL TERM A.D.A.	BEST 28 WEEK A.D.A.	SUPPORT UNITS
W. JEFFERSON	#253	775	700.36	708.49	42.3
JEROME	#261	2,803	2,473.17	2,514.83	124.2
VALLEY	#262	622	571.84	576.68	36.9
COEUR D'ALENE	#271	7,280	6,477.20	6,539.40	322.0
LAKELAND	#272	2,404	2,093.71	2,122.13	108.1
POST FALLS	#273	3,276	2,897.45	2,920.07	139.6
KOOTENAI	#274	295	250.69	253.64	20.4
WORLEY	#275	158	119.79	122.84	13.3
MOSCOW	#281	2,743	2,491.55	2,512.00	122.0
GENESEE	#282	323	291.63	293.90	19.8
KENDRICK	#283	333	310.14	313.76	20.7
WHITEPINE	#284	669	615.44	622.01	41.0
POTLATCH	#285	589	549.54	556.01	33.3
SALMON	#291	1,369	1,238.30	1,247.35	65.5
SO. LEMHI	#292	105	85.25	88.21	12.8
NEZPERCE	#302	164	145.68	147.27	14.0
KAMIAH	#304	628	564.50	572.84	34.7
HIGHLAND	#305	316	284.63	288.51	18.8
SHOSHONE	#312	390	350.02	355.74	22.8
DIETRICH	#314	155	149.15	152.20	13.6
RICHFIELD	#316	204	202.10	207.91	14.4
MADISON	#321	4,220	3,982.99	4,005.76	186.2
SUGAR-SALEM	#322	1,390	1,298.89	1,310.72	65.0
MINIDOKA CO.	#331	4,758	4,247.96	4,291.46	213.9
LEWISTON	#340	5,000	4,474.78	4,502.84	217.0
LAPWAI	#341	590	517.75	524.57	32.6
CULDESAC	#342	169	160.78	162.72	13.3
TAMMANY	#343	314	267.60	270.50	13.6
ONEIDA	#351	973	924.99	931.34	51.5
MARSING	#363	731	579.37	591.05	35.7
PLEASANT VALLEY	#364	41	32.56	34.23	2.4
BRUNEAU GR-VIEW	#365	543	490.40	501.99	28.1
HOMEDALE	#370	1,067	932.72	943.28	51.0
PAYETTE	#371	1,821	1,525.78	1,539.56	79.1
NEW PLYMOUTH	#372	858	752.23	760.39	41.9
FRUITLAND	#373	1,184	978.54	995.55	53.4
AMERICAN FALLS	#381	1,700	1,533.46	1,548.88	79.4
ROCKLAND	#382	180	172.37	173.97	15.0
ARBON ELEM.	#383	26	23.76	24.47	2.0
KELLOGG	#391	2,066	1,775.62	1,802.05	101.0
MULLAN	#392	262	241.53	244.89	18.2
WALLACE	#393	1,043	889.50	902.13	57.1
AVERY	#394	74	62.06	64.59	5.7
TETON CO.	#401	872	788.84	797.73	45.9
TWIN FALLS	#411	7,236	6,354.40	6,392.58	304.1
BUHL	#412	1,588	1,399.00	1,409.63	73.2
FILER	#413	1,151	1,046.04	1,057.97	57.0
KIMBERLY	#414	1,000	951.22	960.57	50.0
HANSEN	#415	384	354.84	360.70	22.8
THREE CREEK	#416	10	9.42	9.72	1.1
CASTLEFORD	#417	344	310.09	314.99	20.6
MURTAUGH	#418	244	236.69	239.03	15.8
McCALL-DONNELLY	#421	1,064	903.73	914.17	51.2
CASCADE	#422	345	306.36	310.09	21.5
WEISER	#431	1,657	1,418.29	1,436.24	73.4
CAMBRIDGE	#432	298	259.37	266.60	18.0
MIDVALE	#433	110	92.47	94.68	11.5
STATEWIDE		220,222 (1)	198,448.90 (2)	200,370.60 (3)	10,219.8 (4)

(1) Cummulative Enrollment: Student counted first time enrolled this school year in Idaho.
(2) A.D.A. : Average Daily Attendance
(3) Best 28 Weeks A.D.A. : Highest 28 weeks of approximately 34 weeks.
(4) Support Units : Used to apportion State Foundation Program Support.

PROPERTY VALUE AND BONDED DEBT

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		MARKET VALUE @ 12-31-85	MARKET VALUE/ A.D.A.	MARKET VALUE/ UNIT	BONDED DEBT
BOISE	#1	3,391,764.255	163,128	3,371,535	8,415,000
MERIDIAN	#2	1.093,291.099	86,622	1,817,910	20,725,000
KUNA	#3	139,257,300	70,100	1,440,096	2,185,000
MEADOWS VALLEY	#11	53,453,986	260,079	3,426,538	410,000
COUNCIL	#13	58,477,928	161,747	2,457,056	0
MARSH VALLEY	#21	153,419,345	94,759	1,691,503	1,675,000
POCATELLO	#25	1,040,006,261	83,423	1,745,856	4,405,000
BEAR LAKE	#33	185,061,826	118,613	2,240,458	3,425,000
ST. MARIES	#41	162,464,615	123,631	2,198,439	330,000
W. BENEWAH	#42	63,568,878	184,461	2,542,755	730,000
SNAKE RIVER	#52	152,837,276	67,404	1,400,892	2,585,000
BLACKFOOT	#55	282,491,932	67,320	1,382,054	1,165,000
ABERDEEN	#58	108,912,162	141,204	2,538,745	890,000
FIRTH	#59	75,941,893	78,599	1,457,618	70,000
SHELLEY	#60	126,227,100	57,244	1,196,465	1,445,000
BLAINE CO.	#61	1,062,384,502	551,247	10,274,512	2,275,000
GARDEN VALLEY	#71	73,268,132	402,993	5,233,438	0
BASIN	#72	68,167,725	420,373	6,683,110	0
HORSESHOE BEND	#73	39,941,912	219,811	3,473,210	115,000
BONNER CO.	#82	1,093,953,109	238,617	4,454,206	0
IDAHO FALLS	#91	859,538,927	99,310	2,048,472	565,000
SWAN VALLEY	#92	25,909,114	267,711	5,080,218	0
BONNEVILLE	#93	346,714,303	52,460	1,108,103	12,940,000
BOUNDARY CO.	#101	207,904,272	146,466	2,665,439	135,000
ARCO	#111	84,722,137	115,333	1,908,156	0
CAMAS CO.	#121	41,816,488	271,924	3,144,097	0
NAMPA	#131	625,733,253	90,311	1,852,926	1,865,000
CALDWELL	#132	377,588,238	92,429	1,932,386	1,620,000
WILDER	#133	44,438,927	115,288	1,722,439	0
MIDDLETON	#134	111,060,722	69,061	1,325,307	2,615,000
NOTUS	#135	31,916,498	110,464	1,580,025	1,050,000
MELBA	#136	72,756,664	145,304	2,331,944	250,000
PARMA	#137	90,769,206	104,150	1,879,280	0
SCISM ELEM.	#138	32,169,865	839,287	10,723,288	0
CANYON	#139	334,395,421	159,146	3,265,580	320,000
GRACE	#148	78,007,146	113,667	1,866,200	0
NORTH GEM	#149	51,920,944	216,455	2,950,054	0
SODA SPRINGS	#150	277,812,051	240,420	4,459,262	1,050,000
CASSIA CO.	#151	580,301,068	119,269	2,396,948	1,620,000
CLARK CO.	#161	43,131,942	273,524	3,016,220	115,000
OROFINO	#171	214,890,064	119,973	2,062,285	25,000
ELK RIVER	#172	21,143,591	597,445	2,052,776	0
CHALLIS	#181	300,268,873	434,015	6,513,425	2,280,000
MACKAY	#182	31,926,988	108,914	1,549,854	0
PRAIRIE ELEM.	#191	3,751,282	421,492	3,126,068	0
GLENNS FERRY	#192	117,689,803	201,028	3,296,633	0
MOUNTAIN HOME	#193	273,681,718	81,171	1,684,195	3,000,000
PRESTON	#201	154,285,562	74,601	1,536,709	0
WEST SIDE	#202	50,347,545	93,538	1,558,748	0
FREMONT CO.	#215	253,277,791	103,091	1,884,507	2,300,000
EMMETT	#221	232,525,539	104,930	2,163,028	4,700,000
GOODING	#231	101,730,455	101,229	1,880,415	505,000
WENDELL	#232	78,122,868	88,916	1,617,451	480,000
HAGERMAN	#233	47,730,059	133,529	2,121,336	180,000
BLISS	#234	24,680,132	149,405	1,762,867	50,000
GRANGEVILLE	#241	260,792,583	140,681	2,377,325	0
COTTONWOOD	#242	64,295,584	139,755	2,087,519	175,000
JEFFERSON CO.	#251	223,596,222	62,894	1,336,499	7,515,000
RIRIE	#252	47,887,799	72,431	1,221,628	95,000

PROPERTY VALUE AND BONDED DEBT

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		MARKET VALUE @ 12-31-85	MARKET VALUE/ A.D.A.	MARKET VALUE/ UNIT	BONDED DEBT
W. JEFFERSON	#253	88,710,804	126,665	2,097,182	1,327,554
JEROME	#261	282,891,455	114,384	2,277,709	1,490,000
VALLEY	#262	77,027,474	134,701	2,087,465	0
COEUR D'ALENE	#271	1,088,125,804	167,993	3,379,273	2,495,000
LAKELAND	#272	291,485,306	139,220	2,696,441	3,765,000
POST FALLS	#273	257,958,936	89,030	1,847,843	3,535,000
KOOTENAI	#274	75,147,173	299,761	3,683,685	0
WORLEY	#275	62,159,652	518,905	4,673,658	0
MOSCOW	#281	364,671,194	146,363	2,989,108	1,060,000
GENESEE	#282	79,483,955	272,551	4,014,341	0
KENDRICK	#283	53,439,738	172,308	2,581,630	459,300
WHITEPINE	#284	77,076,197	125,238	1,879,907	260,000
POTLATCH	#285	89,315,855	162,528	2,682,158	80,000
SALMON	#291	159,318,082	128,659	2,432,337	1,610,000
SO. LEMHI	#292	27,855,087	326,746	2,176,179	0
NEZPERCE	#302	67,059,332	460,319	4,789,952	0
KAMIAH	#304	54,101,560	95,840	1,559,123	175,000
HIGHLAND	#305	76,784,641	269,770	4,084,289	0
SHOSHONE	#312	52,723,738	150,631	2,312,445	0
DIETRICH	#314	15,425,392	103,422	1,134,220	0
RICHFIELD	#316	21,788,324	107,810	1,513,078	0
MADISON	#321	289,417,268	72,663	1,554,335	4,120,000
SUGAR-SALEM	#322	91,599,469	70,521	1,409,223	1,285,000
MINIDOKA CO.	#331	445,951,715	104,980	2,084,861	6,520,000
LEWISTON	#340	866,817,409	193,712	3,994,550	0
LAPWAI	#341	55,662,469	107,508	1,707,438	0
CULDESAC	#342	29,233,444	181,823	2,198,003	0
TAMMANY	#343	46,636,342	174,276	3,429,143	0
ONEIDA	#351	93,479,024	101,059	1,815,127	2,285,000
MARSING	#363	49,630,734	85,663	1,390,217	2,040,000
PLEASANT VALLEY	#364	19,037,380	584,686	7,932,242	0
BRUNEAU GR-VIEW	#365	92,008,095	187,618	3,274,309	745,000
HOMEDALE	#370	75,551,188	81,001	1,481,396	160,000
PAYETTE	#371	124,915,385	81,870	1,579,208	260,000
NEW PLYMOUTH	#372	72,890,220	96,899	1,739,623	1,860,000
FRUITLAND	#373	104,508,511	106,800	1,957,088	1,420,000
AMERICAN FALLS	#381	368,138,107	240,070	4,636,500	1,785,000
ROCKLAND	#382	28,523,702	165,480	1,901,580	0
ARBON ELEM.	#383	18,699,611	787,021	9,349,806	0
KELLOGG	#391	184,276,747	103,782	1,824,522	130,000
MULLAN	#392	31,319,426	129,671	1,720,848	0
WALLACE	#393	184,412,026	207,321	3,229,633	155,000
AVERY	#394	46,828,389	754,566	8,215,507	0
TETON CO.	#401	120,581,565	152,859	2,627,049	100,000
TWIN FALLS	#411	639,667,867	100,665	2,103,479	7,925,000
BUHL	#412	188,182,780	134,512	2,570,803	1,420,000
FILER	#413	118,699,757	113,475	2,082,452	1,925,000
KIMBERLY	#414	68,538,968	72,054	1,370,779	1,040,000
HANSEN	#415	50,239,003	141,582	2,203,465	380,000
THREE CREEK	#416	6,671,690	708,247	6,065,173	0
CASTLEFORD	#417	48,960,297	157,891	2,376,713	1,025,000
MURTAUGH	#418	47,971,461	202,676	3,036,168	0
McCALL-DONNELLY	#421	380,036,238	420,520	7,422,583	910,000
CASCADE	#422	132,080,429	431,128	6,143,276	1,570,000
WEISER	#431	168,044,293	118,484	2,289,432	1,250,000
CAMBRIDGE	#432	64,352,123	248,109	3,575,118	265,000
MIDVALE	#433	62,640,631	677,416	5,447,011	0
STATEWIDE		$25,024,876,342	$126,102	$2,448,666	$153,126,854

EXPENDITURES PER A.D.A.

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		GENERAL FUND EXPENDITURES	GENERAL FUND EXPENDITURES/ A.D.A.	EXPENDITURES (ALL FUNDS)	EXPENDITURES (ALL FUNDS)/ A.D.A.
BOISE	#1	50,733,422	2,440.04	57,253,144	2,753.61
MERIDIAN	#2	22,434,574	1,777.49	33,928,116	2,688.13
KUNA	#3	3,463,280	1,743.36	4,408,838	2,219.34
MEADOWS VALLEY	#11	608,178	2,959.07	923,076	4,491.20
COUNCIL	#13	972,793	2,690.69	1,093,008	3,023.20
MARSH VALLEY	#21	3,502,170	2,163.12	4,453,351	2,750.61
POCATELLO	#25	22,747,912	1,824.71	28,218,399	2,263.52
BEAR LAKE	#33	2,980,191	1,910.11	3,800,056	2,435.59
ST. MARIES	#41	3,045,410	2,317.47	3,534,449	2,689.61
W. BENEWAH	#42	1,187,702	3,446.41	1,383,996	4,016.01
SNAKE RIVER	#52	4,269,788	1,883.05	5,438,983	2,398.69
BLACKFOOT	#55	9,055,857	2,158.09	10,943,462	2,607.93
ABERDEEN	#58	1,750,736	2,269.82	2,199,504	2,851.65
FIRTH	#59	1,806,666	1,869.87	2,201,486	2,278.50
SHELLEY	#60	3,629,534	1,645.99	4,401,215	1,995.95
BLAINE CO.	#61	5,494,526	2,850.98	7,063,181	3,664.92
GARDEN VALLEY	#71	569,046	3,129.89	726,943	3,998.37
BASIN	#72	489,988	3,021.63	540,163	3,331.05
HORSESHOE BEND	#73	517,893	2,850.11	637,133	3,506.32
BONNER CO.	#82	10,320,930	2,251.24	11,350,147	2,475.74
IDAHO FALLS	#91	18,643,852	2,154.09	21,917,510	2,532.33
SWAN VALLEY	#92	332,228	3,432.82	399,495	4,127.87
BONNEVILLE	#93	11,980,222	1,812.69	23,547,088	3,562.84
BOUNDARY CO.	#101	3,384,621	2,384.43	3,965,854	2,793.90
ARCO	#111	1,807,498	2,460.55	2,342,476	3,188.82
CAMAS CO.	#121	567,492	3,690.28	608,727	3,958.43
NAMPA	#131	13,747,651	1,984.17	16,641,824	2,401.88
CALDWELL	#132	7,315,018	1,790.63	9,285,743	2,273.04
WILDER	#133	987,396	2,561.60	1,327,783	3,444.67
MIDDLETON	#134	2,961,938	1,841.83	5,576,883	3,467.89
NOTUS	#135	771,138	2,668.94	952,652	3,297.17
MELBA	#136	1,105,687	2,208.19	1,355,349	2,706.80
PARMA	#137	1,819,825	2,088.10	2,168,238	2,487.88
SCISM ELEM.	#138	250,572	6,537.23	276,665	7,217.98
CANYON	#139	4,502,479	2,142.82	5,571,744	2,651.71
GRACE	#148	1,465,284	2,135.11	1,687,144	2,458.39
NORTH GEM	#149	684,185	2,852.32	814,693	3,396.39
SODA SPRINGS	#150	2,505,881	2,168.60	3,081,239	2,666.52
CASSIA CO.	#151	9,359,991	1,923.75	11,387,208	2,340.40
CLARK CO.	#161	580,347	3,680.30	673,881	4,273.45
OROFINO	#171	4,549,076	2,539.75	5,230,401	2,920.14
ELK RIVER	#172	361,391	10,211.67	395,359	11,171.49
CHALLIS	#181	1,971,093	2,849.06	2,743,545	3,965.58
MACKAY	#182	732,933	2,500.28	908,954	3,100.75
PRAIRIE ELEM.	#191	28,579	3,211.12	28,579	3,211.12
GLENNS FERRY	#192	1,409,152	2,407.00	1,711,224	2,922.97
MOUNTAIN HOME	#193	7,815,634	2,318.02	11,494,424	3,409.11
PRESTON	#201	3,664,292	1,771.77	4,133,116	1,998.46
WEST SIDE	#202	1,208,454	2,245.11	1,336,272	2,482.58
FREMONT CO.	#215	5,382,521	2,190.83	6,421,827	2,613.86
EMMETT	#221	3,934,513	1,775.49	8,100,344	3,655.37
GOODING	#231	1,967,646	1,957.95	2,412,959	2,401.07
WENDELL	#232	1,758,752	2,001.74	2,056,854	2,341.03
HAGERMAN	#233	753,832	2,108.92	885,240	2,476.54
BLISS	#234	480,321	2,907.69	573,640	3,472.61
GRANGEVILLE	#241	5,308,063	2,863.36	5,942,586	3,205.64
COTTONWOOD	#242	1,204,596	2,618.35	1,604,154	3,486.84
JEFFERSON CO.	#251	5,830,749	1,640.10	12,517,863	3,521.08
RIRIE	#252	1,294,265	1,957.60	1,565,198	2,367.39

EXPENDITURES PER A.D.A.

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		GENERAL FUND EXPENDITURES	GENERAL FUND EXPENDITURES/ A.D.A.	EXPENDITURES (ALL FUNDS)	EXPENDITURES (ALL FUNDS)/ A.D.A.
W. JEFFERSON	#253	1,502,726	2,145.65	2,784,506	3,975.82
JEROME	#261	4,624,319	1,869.79	5,781,095	2,337.52
VALLEY	#262	1,326,468	2,319.65	1,635,589	2,860.22
COEUR D'ALENE	#271	14,575,377	2,250.26	16,569,138	2,558.07
LAKELAND	#272	4,361,449	2,083.12	5,429,229	2,593.11
POST FALLS	#273	5,448,959	1,880.61	6,656,816	2,297.47
KOOTENAI	#274	1,194,961	4,766.69	1,341,394	5,350.81
WORLEY	#275	592,446	4,945.70	656,261	5,478.43
MOSCOW	#281	7,931,130	3,183.21	8,890,175	3,568.13
GENESEE	#282	1,021,336	3,502.16	1,120,654	3,842.73
KENDRICK	#283	808,755	2,607.71	1,017,022	3,279.24
WHITEPINE	#284	1,905,597	3,096.32	2,191,595	3,561.02
POTLATCH	#285	1,671,393	3,041.44	1,942,689	3,535.12
SALMON	#291	2,564,201	2,070.74	3,158,362	2,550.56
SO. LEMHI	#292	463,226	5,433.74	501,949	5,887.96
NEZPERCE	#302	751,321	5,157.34	792,841	5,442.35
KAMIAH	#304	1,271,557	2,252.54	1,559,384	2,762.42
HIGHLAND	#305	945,218	3,320.87	1,035,130	3,636.76
SHOSHONE	#312	978,296	2,794.97	1,048,875	2,996.61
DIETRICH	#314	462,669	3,102.04	519,699	3,484.40
RICHFIELD	#316	562,563	2,783.59	626,551	3,100.20
MADISON	#321	6,797,479	1,706.63	8,652,335	2,172.32
SUGAR-SALEM	#322	2,409,474	1,855.03	2,970,500	2,286.95
MINIDOKA CO.	#331	7,956,418	1,873.00	11,090,636	2,610.81
LEWISTON	#340	11,607,742	2,594.04	12,812,976	2,863.38
LAPWAI	#341	1,984,088	3,832.14	4,246,206	8,201.27
CULDESAC	#342	620,389	3,858.62	682,462	4,244.69
TAMMANY	#343	651,664	2,435.22	725,126	2,709.74
ONEIDA	#351	1,857,713	2,008.36	2,434,737	2,632.18
MARSING	#363	1,326,176	2,289.00	2,601,835	4,490.80
PLEASANT VALLEY	#364	157,832	4,847.42	157,832	4,847.42
BRUNEAU GR-VIEW	#365	1,384,104	2,822.40	1,751,663	3,571.91
HOMEDALE	#370	2,104,990	2,256.83	2,543,854	2,727.35
PAYETTE	#371	3,024,407	1,982.20	3,645,333	2,389.16
NEW PLYMOUTH	#372	1,430,244	1,901.34	3,135,468	4,168.23
FRUITLAND	#373	1,952,691	1,995.51	3,673,330	3,753.89
AMERICAN FALLS	#381	3,950,660	2,576.30	4,606,491	3,003.99
ROCKLAND	#382	621,014	3,602.80	720,327	4,178.96
ARBON ELEM.	#383	126,769	5,335.40	127,230	5,354.80
KELLOGG	#391	4,550,355	2,562.69	5,542,259	3,121.31
MULLAN	#392	1,063,899	4,404.83	1,127,240	4,667.08
WALLACE	#393	2,970,935	3,340.01	3,554,840	3,996.45
AVERY	#394	332,340	5,355.14	373,868	6,024.30
TETON CO.	#401	1,802,591	2,285.12	2,116,505	2,683.06
TWIN FALLS	#411	11,218,119	1,765.41	14,143,947	2,225.85
BUHL	#412	2,666,011	1,905.65	3,346,621	2,392.15
FILER	#413	2,240,322	2,141.72	2,778,545	2,656.25
KIMBERLY	#414	1,809,422	1,902.21	2,166,551	2,277.66
HANSEN	#415	818,527	2,306.75	987,734	2,783.60
THREE CREEK	#416	41,806	4,438.00	41,806	4,438.00
CASTLEFORD	#417	671,705	2,166.16	934,283	3,012.94
MURTAUGH	#418	651,922	2,754.33	783,379	3,309.73
McCALL-DONNELLY	#421	2,486,085	2,750.92	2,812,730	3,112.36
CASCADE	#422	908,825	2,966.53	1,195,600	3,902.60
WEISER	#431	2,717,848	1,916.29	3,501,232	2,468.63
CAMBRIDGE	#432	746,180	2,876.89	875,151	3,374.14
MIDVALE	#433	437,333	4,729.46	511,352	5,529.92
STATEWIDE		$427,071,809 (1)	$2,152	$546,774,323 (1)	$2,755

(1) Includes the employer's share of Social Security paid by the State to School Districts after January 1, 1987.

CURRENT EXPENDITURES - ALL FUNDS

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		STATE SOCIAL SECURITY	STATE RETIREMENT	DISTRICT CURRENT EXPEND. (ALL FUNDS)	TOTAL CURR.EXP. (Col.1+2+3) /A.D.A.
BOISE	#1	1,713,462	3,623,229	55,874,029	2,944
MERIDIAN	#2	745,259	1,575,538	26,724,624	2,301
KUNA	#3	109,452	226,826	4,053,257	2,210
MEADOWS VALLEY	#11	18,570	38,482	685,696	3,614
COUNCIL	#13	29,339	67,305	1,072,476	3,234
MARSH VALLEY	#21	109,022	221,930	3,970,904	2,657
POCATELLO	#25	675,425	1,663,771	27,127,954	2,364
BEAR LAKE	#33	97,823	202,526	3,602,923	2,502
ST. MARIES	#41	97,040	208,744	3,355,238	2,786
W. BENEWAH	#42	36,192	78,046	1,254,931	3,973
SNAKE RIVER	#52	142,181	303,236	5,271,333	2,521
BLACKFOOT	#55	284,923	585,178	10,511,715	2,712
ABERDEEN	#58	57,618	120,505	1,966,059	2,780
FIRTH	#59	63,540	128,776	2,057,029	2,328
SHELLEY	#60	120,308	271,832	4,146,417	2,058
BLAINE CO.	#61	172,057	364,319	6,077,684	3,432
GARDEN VALLEY	#71	13,618	34,282	668,332	3,939
BASIN	#72	11,799	25,575	540,163	3,562
HORSESHOE BEND	#73	12,229	27,930	602,128	3,535
BONNER CO.	#82	321,797	683,506	11,250,451	2,673
IDAHO FALLS	#91	607,657	1,332,961	21,097,756	2,662
SWAN VALLEY	#92	6,266	12,629	359,690	3,912
BONNEVILLE	#93	376,000	805,515	14,323,130	2,346
BOUNDARY CO.	#101	106,171	224,102	3,865,653	2,956
ARCO	#111	55,372	114,910	1,966,737	2,909
CAMAS CO.	#121	19,274	39,724	608,727	4,342
NAMPA	#131	462,996	983,689	15,984,105	2,516
CALDWELL	#132	255,866	540,733	8,963,422	2,389
WILDER	#133	36,491	75,309	1,327,783	3,735
MIDDLETON	#134	88,744	182,763	3,498,808	2,345
NOTUS	#135	21,884	44,020	899,777	3,342
MELBA	#136	34,622	73,903	1,274,939	2,763
PARMA	#137	61,682	127,788	2,140,749	2,674
SCISM ELEM.	#138	4,104	8,184	268,768	7,333
CANYON	#139	148,263	311,593	5,078,499	2,636
GRACE	#148	45,566	93,898	1,687,144	2,662
NORTH GEM	#149	17,950	42,743	814,693	3,649
SODA SPRINGS	#150	73,962	145,971	3,003,511	2,790
CASSIA CO.	#151	327,443	666,218	10,856,944	2,436
CLARK CO.	#161	17,560	36,982	629,118	4,335
OROFINO	#171	148,605	306,725	5,054,811	3,076
ELK RIVER	#172	9,937	23,048	371,270	11,423
CHALLIS	#181	61,492	129,674	2,285,777	3,580
MACKAY	#182	21,799	48,208	800,410	2,969
PRAIRIE ELEM.	#191	622	1,525	28,579	3,452
GLENNS FERRY	#192	39,500	95,743	1,673,350	3,089
MOUNTAIN HOME	#193	260,750	550,095	8,872,500	2,872
PRESTON	#201	112,598	231,878	4,023,974	2,112
WEST SIDE	#202	36,149	75,066	1,336,272	2,689
FREMONT CO.	#215	165,338	336,078	6,271,827	2,757
EMMETT	#221	127,660	270,586	4,662,567	2,284
GOODING	#231	67,593	142,511	2,283,200	2,481
WENDELL	#232	54,918	114,603	1,981,854	2,449
HAGERMAN	#233	24,593	52,261	865,240	2,636
BLISS	#234	14,727	31,379	541,740	3,559
GRANGEVILLE	#241	155,517	316,814	5,942,586	3,460
COTTONWOOD	#242	41,582	86,755	1,551,759	3,652
JEFFERSON CO.	#251	188,341	393,311	6,562,020	2,009
RIRIE	#252	40,561	84,184	1,470,189	2,412

CURRENT EXPENDITURES - ALL FUNDS

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		STATE SOCIAL SECURITY	STATE RETIREMENT	DISTRICT CURRENT EXPEND. (ALL FUNDS)	TOTAL CURR.EXP. (Col.1+2+3) /A.D.A.
W. JEFFERSON	#253	48,851	98,449	1,693,163	2.628
JEROME	#261	158,454	330,639	5.438,474	2.397
VALLEY	#262	40,083	86.676	1,635.589	3,082
COEUR D'ALENE	#271	495,418	1,103,012	16,016,649	2,720
LAKELAND	#272	136.835	283,021	4,809,418	2,498
POST FALLS	#273	184,459	380,910	6,371,195	2,394
KOOTENAI	#274	31,182	67,539	1,257,435	5.410
WORLEY	#275	18,574	39,064	656,261	5,960
MOSCOW	#281	230,635	489,649	8.689,389	3,777
GENESEE	#282	29,482	58,174	1.047,929	3,894
KENDRICK	#283	27,242	54,020	955,240	3.342
WHITEPINE	#284	58,812	119,740	2,092,985	3,691
POTLATCH	#285	50,247	110,384	1,830,240	3,623
SALMON	#291	86,824	176,069	3.022,296	2,653
SO. LEMHI	#292	13,894	29,725	501,949	6,400
NEZPERCE	#302	19,867	38,803	792,841	5,845
KAMIAH	#304	44,390	93,216	1,506,929	2,913
HIGHLAND	#305	25,240	54,031	1,017,946	3,855
SHOSHONE	#312	23,453	62,496	1,046,614	3,236
DIETRICH	#314	12,494	27,059	485,590	3.521
RICHFIELD	#316	16,663	33,464	626,551	3,348
MADISON	#321	215,676	452,226	7,844,368	2,137
SUGAR-SALEM	#322	73,572	152,072	2,764,399	2,302
MINIDOKA CO.	#331	283,321	587,936	10,230,475	2,613
LEWISTON	#340	354,861	759,841	12,628,551	3,071
LAPWAI	#341	62.907	126.163	2,165,288	4.547
CULDESAC	#342	18,505	38,723	682,462	4,601
TAMMANY	#343	16,095	33,190	719,853	2,874
ONEIDA	#351	57,402	119,209	2,243,883	2,617
MARSING	#363	42,170	86,082	1,712,114	3,176
PLEASANT VALLEY	#364	2,399	4.609	157,832	5,063
BRUNEAU GR-VIEW	#365	35,817	74,141	1,589,050	3,465
HOMEDALE	#370	55,940	114,954	2,271,143	2,618
PAYETTE	#371	104,967	217,014	3,530,707	2,525
NEW PLYMOUTH	#372	52,633	107,676	2,318,452	3,295
FRUITLAND	#373	69,085	139,186	2,539,095	2,808
AMERICAN FALLS	#381	112,499	237,747	4,461,491	3,138
ROCKLAND	#382	19.154	41,818	683,207	4,317
ARBON ELEM.	#383	1,748	3,777	127,230	5,587
KELLOGG	#391	161,935	324,000	5,311,495	3,265
MULLAN	#392	36,402	73,490	1,127,240	5,122
WALLACE	#393	112,707	219,368	3,403,170	4,199
AVERY	#394	5,470	13,597	367,204	6,224
TETON CO.	#401	47,020	116,886	1,952,177	2,683
TWIN FALLS	#411	349,482	723,860	13,211,456	2,248
BUHL	#412	82,043	170,411	3,124,428	2,414
FILER	#413	68,311	145,747	2,681,662	2,768
KIMBERLY	#414	59,250	123,634	2,102,551	2,403
HANSEN	#415	25,092	58,075	912,374	2,806
THREE CREEK	#416	702	1,434	41,421	4,624
CASTLEFORD	#417	22,232	44,706	878,634	3,049
MURTAUGH	#418	21,646	43,451	761,527	3,492
McCALL-DONNELLY	#421	78,017	164,188	2,723,951	3,282
CASCADE	#422	25,013	51,607	1,008,200	3,541
WEISER	#431	93,749	189,028	3,370,482	2,576
CAMBRIDGE	#432	22,045	42,656	827,859	3,441
MIDVALE	#433	13,158	26,426	478,493	5,603
STATEWIDE		$13,764,061 (1)	$29,261,567 (2)	$490,491,828 (3)	$2,688

(1) Total includes COSSA $36,129.
(2) Total includes COSSA $78,081. and Idaho High School Activity Association $12,804.
(3) Does not include Capital Outlay or Debt Principal

STATE FOUNDATION PROGRAM

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		STATE APPRO. EDUC. MATERIALS & SUPPLIES	STATE EDUCATIONAL ALLOWANCE	STATE EXCEPT. CHILD ANCILLARY ALLOWANCE	STATE TRANSPORTATION ALLOWANCE
BOISE	#1	419,228	20,913,775	2,973,762	1,283,536
MERIDIAN	#2	248,013	14,790,419	1,118,665	929,444
KUNA	#3	39,780	2,434,423	145,763	211,993
MEADOWS VALLEY	#11	4,069	320,417	15,558	21,736
COUNCIL	#13	7,154	552,866	50,947	88,431
MARSH VALLEY	#21	32,456	2,256,359	211,185	193,297
POCATELLO	#25	250,114	14,754,542	1,313,348	591,957
BEAR LAKE	#33	31,264	1,941,495	140,069	181,585
ST MARIES	#41	26,741	1,744,766	232,610	213,203
W. BENEWAH	#42	6,870	566,471	27,266	84,143
SNAKE RIVER	#52	45,704	2,806,981	212,749	280,100
BLACKFOOT	#55	85,541	5,254,104	519,929	737,839
ABERDEEN	#58	15,840	976,364	67,297	108,227
FIRTH	#59	19,133	1,326,564	73,095	102,320
SHELLEY	#60	43,547	2,769,082	166,419	150,535
BLAINE CO.	#61	39,345	353,592	208,708	285,914
GARDEN VALLEY	#71	3,653	224,313	16,036	58,414
BASIN	#72	3,293	126,461	22,790	57,043
HORSESHOE BEND	#73	3,690	234,863	17,227	53,972
BONNER CO.	#82	94,039	4,422,605	531,882	675,997
IDAHO FALLS	#91	172,729	10,101,211	1,381,776	565,120
SWAN VALLEY	#92	1,949	198,920	0	35,049
BONNEVILLE	#93	133,554	8,271,793	701,568	585,495
BOUNDARY CO.	#101	28,274	1,750,502	174,055	319,629
ARCO	#111	14,894	1,080,498	77,731	128,945
CAMAS CO.	#121	3,123	282,568	18,120	38,304
NAMPA	#131	142,733	8,279,158	1,143,290	457,653
CALDWELL	#132	81,075	4,723,792	349,702	265,278
WILDER	#133	8,952	634,193	19,001	38,593
MIDDLETON	#134	32,192	2,161,425	70,165	168,705
NOTUS	#135	5,924	508,148	18,622	30,655
MELBA	#136	9,746	726,213	21,826	95,987
PARMA	#137	17,827	1,178,893	40,848	113,523
SCISM ELEM.	#138	757	6,893	0	47,458
CANYON	#139	42,998	2,144,458	248,095	294,328
GRACE	#148	13,740	1,021,610	52,035	134,229
NORTH GEM	#149	4,958	372,964	17,472	28,309
SODA SPRINGS	#150	23,335	1,336,367	134,071	98,586
CASSIA CO.	#151	97,937	5,595,792	302,906	569,624
CLARK CO.	#161	3,217	308,385	12,199	42,626
OROFINO	#171	35,920	2,495,612	193,805	255,858
ELK RIVER	#172	795	256,900	6,088	2,059
CHALLIS	#181	14,440	591,111	64,918	116,941
MACKAY	#182	5,886	519,765	37,425	63,449
PRAIRIE ELEM.	#191	170	25,549	0	0
GLENNS FERRY	#192	12,453	742,857	55,310	105,318
MOUNTAIN HOME	#193	67,203	4,045,509	358,659	353,262
PRESTON	#201	40,575	2,543,221	157,002	233,678
WEST SIDE	#202	10,768	814,253	22,916	78,925
FREMONT CO.	#215	50,000	3,290,460	382,828	266,462
EMMETT	#221	44,209	2,549,456	115,942	238,848
GOODING	#231	19,928	1,326,145	84,063	126,175
WENDELL	#232	17,581	1,210,509	73,249	123,914
HAGERMAN	#233	7,381	535,558	19,036	48,147
BLISS	#234	3,369	343,426	5,326	34,396
GRANGEVILLE	#241	36,980	2,589,610	190,158	217,891
COTTONWOOD	#242	9,008	735,724	68,048	101,660
JEFFERSON CO.	#251	70,572	4,310,431	277,917	353,417
RIRIE	#252	12,491	985,643	58,395	67,420
W. JEFFERSON	#253	14,232	1,007,232	26,752	135,579
JEROME	#261	51,703	2,8[illegible]5,775	234,459	325,577
VALLEY	#262	11,374	[illegible]81,440	31,850	136,496
COEUR D'ALENE	#271	129,523	6,651,794	788,752	516,102

STATE FOUNDATION PROGRAM

FISCAL YEAR JULY 1, 1986 - JUNE 30, 1987

116 SCHOOL DISTRICTS

SCHOOL DISTRICT NAME		STATE APPRO. EDUC. MATERIALS & SUPPLIES	STATE EDUCATIONAL ALLOWANCE	STATE EXCEPT. CHILD ANCILLARY ALLOWANCE	STATE TRANSPORTATION ALLOWANCE
LAKELAND	#272	42,941	2,417,637	207,286	291,288
POST FALLS	#273	58,762	3,418,290	317,332	274,603
KOOTENAI	#274	5,299	403,707	33,280	118,391
WORLEY	#275	2,441	231,710	13,060	34,086
MOSCOW	#281	49,905	2,649,927	408,742	207,135
GENESEE	#282	5,810	377,587	39,856	64,721
KENDRICK	#283	5,980	468,893	28,964	63,498
WHITEPINE	#284	12,339	998,053	85,668	92,544
POTLATCH	#285	10,731	792,050	90,586	90,725
SALMON	#291	24,470	1,503,912	142,865	99,717
SO. LEMHI	#292	1,930	302,918	11,981	28,990
NEZPERCE	#302	2,877	239,835	11,380	37,939
KAMIAH	#304	11,241	874,722	47,097	68,021
HIGHLAND	#305	5,659	355,230	24,683	119,371
SHOSHONE	#312	7,210	531,806	20,794	55,344
DIETRICH	#314	2,858	357,277	0	25,945
RICHFIELD	#316	3,785	364,655	11,200	31,555
MADISON	#321	77,763	4,698,541	286,298	243,545
SUGAR-SALEM	#322	25,889	1,660,747	77,394	164,371
MINIDOKA CO.	#331	87,377	5,219,297	425,038	596,193
LEWISTON	#340	89,951	4,492,315	611,477	272,494
LAPWAI	#341	10,466	817,002	81,138	104,344
CULDESAC	#342	3,123	314,025	19,463	38,701
TAMMANY	#343	5,450	286,137	20,589	45,603
ONEIDA	#351	17,903	1,270,387	47,495	116,073
MARSING	#363	12,320	915,005	32,488	103,710
PLEASANT VALLEY	#364	738	79,672	0	10,910
BRUNEAU GR-VIEW	#365	9,879	834,135	19,474	89,516
HOMEDALE	#370	19,133	1,295,524	288,847	91,596
PAYETTE	#371	31,416	1,995,889	263,141	74,407
NEW PLYMOUTH	#372	15,197	1,037,313	41,295	84,284
FRUITLAND	#373	21,139	1,292,985	66,387	75,553
AMERICAN FALLS	#381	30,924	1,400,323	179,848	314,950
ROCKLAND	#382	3,350	365,280	9,838	20,699
ARBON ELEM.	#383	492	21,167	0	40,924
KELLOGG	#391	37,755	2,479,007	251,264	252,296
MULLAN	#392	4,618	514,379	39,352	13,732
WALLACE	#393	18,887	1,193,258	166,056	152,274
AVERY	#394	1,249	61,344	0	44,506
TETON CO.	#401	16,030	1,034,508	93,529	129,594
TWIN FALLS	#411	131,075	7,252,854	500,466	450,803
BUHL	#412	29,201	1,660,097	120,735	150,554
FILER	#413	20,855	1,362,288	72,801	162,550
KIMBERLY	#414	18,338	1,290,483	55,049	43,758
HANSEN	#415	7,210	538,018	3,611	25,274
THREE CREEK	#416	189	15,337	1,717	4,024
CASTLEFORD	#417	6,207	477,181	10,880	55,857
MURTAUGH	#418	4,523	339,945	10,378	35,312
McCALL-DONNELLY	#421	18,982	540,133	83,277	185,943
CASCADE	#422	6,226	295,576	30,424	26,498
WEISER	#431	29,164	1,716,264	106,016	126,848
CAMBRIDGE	#432	4,977	363,026	16,385	57,257
MIDVALE	#433	1,817	178,117	7,207	33,621
STATEWIDE		$4,000,000	$236,397,993 (1)	$21,635,818	$20,411,803

(1) The total State Educational Allowance for 1986-87 does not include a payment to School District #138 in the amount of $54,999.

AVERAGE DAILY ATTENDANCE

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NAME		FULL TERM A.D.A.
1	BOISE	#1	20,792.02
2	MERIDIAN	#2	12,621.47
3	POCATELLO	#25	12,466.61
4	IDAHO FALLS	#91	8,655.09
5	NAMPA	#131	6,928.66
6	BONNEVILLE	#93	6,609.08
7	COEUR D'ALENE	#271	6,477.20
8	TWIN FALLS	#411	6,354.40
9	CASSIA CO.	#151	4,865.49
10	BONNER CO.	#82	4,584.55
11	LEWISTON	#340	4,474.78
12	MINIDOKA CO.	#331	4,247.96
13	BLACKFOOT	#55	4,196.23
14	CALDWELL	#132	4,085.16
15	MADISON	#321	3,982.99
16	JEFFERSON CO.	#251	3,555.12
17	MOUNTAIN HOME	#193	3,371.68
18	POST FALLS	#273	2,897.45
19	MOSCOW	#281	2,491.55
20	JEROME	#261	2,473.17
21	FREMONT CO.	#215	2,456.84
22	SNAKE RIVER	#52	2,267.48
23	EMMETT	#221	2,216.01
24	SHELLEY	#60	2,205.07
25	CANYON	#139	2,101.19
26	LAKELAND	#272	2,093.71
27	PRESTON	#201	2,068.15
28	KUNA	#3	1,986.55
29	BLAINE CO.	#61	1,927.24
30	GRANGEVILLE	#241	1,853.79
31	OROFINO	#171	1,791.15
32	KELLOGG	#391	1,775.62
33	MARSH VALLEY	#21	1,619.04
34	MIDDLETON	#134	1,608.15
35	BEAR LAKE	#33	1,560.22
36	AMERICAN FALLS	#381	1,533.46
37	PAYETTE	#371	1,525.78
38	BOUNDARY CO.	#101	1,419.47
39	WEISER	#431	1,418.29
40	BUHL	#412	1,399.00
41	ST. MARIES	#41	1,314.11
42	SUGAR-SALEM	#322	1,298.89
43	SALMON	#291	1,238.30
44	SODA SPRINGS	#150	1,155.53
45	FILER	#413	1,046.04
46	GOODING	#231	1,004.95
47	FRUITLAND	#373	978.54
48	FIRTH	#59	966.20
49	KIMBERLY	#414	951.22
50	HOMEDALE	#370	932.72
51	ONEIDA	#351	924.99
52	McCALL-DONNELLY	#421	903.73
53	WALLACE	#393	889.50
54	WENDELL	#232	878.61
55	PARMA	#137	871.52
56	TETON CO.	#401	788.84
57	ABERDEEN	#58	771.31
58	NEW PLYMOUTH	#372	752.23
59	ARCO	#111	734.59
60	W. JEFFERSON	#253	700.36
61	CHALLIS	#181	691.84
62	GRACE	#148	686.28
63	RIRIE	#252	661.15
64	WHITEPINE	#284	615.44
65	GLENNS FERRY	#192	585.44
66	MARSING	#363	579.37
67	VALLEY	#262	571.84
68	KAMIAH	#304	564.50
69	POTLATCH	#285	549.54
70	WEST SIDE	#202	538.26
71	LAPWAI	#341	517.75
72	MELBA	#136	500.72
73	BRUNEAU GR-VIEW	#365	490.40
74	COTTONWOOD	#242	460.06
75	WILDER	#133	385.46
76	COUNCIL	#13	361.54
77	HAGERMAN	#233	357.45
78	HANSEN	#415	354.84
79	SHOSHONE	#312	350.02
80	W. BENEWAH	#42	344.62
81	KENDRICK	#283	310.14
82	CASTLEFORD	#417	310.09
83	CASCADE	#422	306.36
84	MACKAY	#182	293.14
85	GENESEE	#282	291.63
86	NOTUS	#135	288.93
87	HIGHLAND	#305	284.63
88	TAMMANY	#343	267.60
89	CAMBRIDGE	#432	259.37
90	KOOTENAI	#274	250.69
91	MULLAN	#392	241.53
92	NORTH GEM	#149	239.87
93	MURTAUGH	#418	236.69
94	MEADOWS VALLEY	#11	205.53
95	RICHFIELD	#316	202.10
96	GARDEN VALLEY	#71	181.81
97	HORSESHOE BEND	#73	181.71
98	ROCKLAND	#382	172.37
99	BLISS	#234	165.19
100	BASIN	#72	162.16
101	CULDESAC	#342	160.78
102	CLARK CO.	#161	157.69
103	CAMAS CO.	#121	153.78
104	DIETRICH	#314	149.15
105	NEZPERCE	#302	145.68
106	WORLEY	#275	119.79
107	SWAN VALLEY	#92	96.78
108	MIDVALE	#433	92.47
109	SO. LEMHI	#292	85.25
110	AVERY	#394	62.06
111	SCISM ELEM.	#138	38.33
112	ELK RIVER	#172	35.39
113	PLEASANT VALLEY	#364	32.56
114	ARBON ELEM.	#383	23.76
115	THREE CREEK	#416	9.42
116	PRAIRIE ELEM.	#191	8.90

GENERAL M & O FUND EXPENDITURES

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NAME		GENERAL FUND EXPENDITURES/ A.D.A.
1	ELK RIVER	#172	10,211.67
2	SCISM ELEM.	#138	6,537.23
3	SO. LEMHI	#292	5,433.74
4	AVERY	#394	5,355.14
5	ARBON ELEM.	#383	5,335.40
6	NEZPERCE	#302	5,157.34
7	WORLEY	#275	4,945.70
8	PLEASANT VALLEY	#364	4,847.42
9	KOOTENAI	#274	4,766.69
10	MIDVALE	#433	4,729.46
11	THREE CREEK	#416	4,430.00
12	MULLAN	#392	4,404.83
13	CULDESAC	#342	3,850.62
14	LAPWAI	#341	3,832.14
15	CAMAS CO.	#121	3,690.28
16	CLARK CO.	#161	3,680.30
17	ROCKLAND	#382	3,602.80
18	GENESEE	#282	3,502.16
19	W. BENEWAH	#42	3,446.41
20	SWAN VALLEY	#92	3,432.82
21	WALLACE	#393	3,340.01
22	HIGHLAND	#305	3,320.87
23	PRAIRIE ELEM.	#191	3,211.12
24	MOSCOW	#281	3,183.21
25	GARDEN VALLEY	#71	3,129.89
26	DIETRICH	#314	3,102.04
27	WHITEPINE	#284	3,096.32
28	POTLATCH	#285	3,041.44
29	BASIN	#72	3,021.63
30	CASCADE	#422	2,966.53
31	MEADOWS VALLEY	#11	2,959.07
32	BLISS	#234	2,907.69
33	CAMBRIDGE	#432	2,876.89
34	GRANGEVILLE	#241	2,863.36
35	NORTH GEM	#149	2,852.32
36	BLAINE CO.	#61	2,850.98
37	HORSESHOE BEND	#73	2,850.11
38	CHALLIS	#181	2,849.06
39	BRUNEAU GR-VIEW	#365	2,822.40
40	SHOSHONE	#312	2,794.97
41	RICHFIELD	#316	2,783.59
42	MURTAUGH	#418	2,754.33
43	McCALL-DONNELLY	#421	2,750.92
44	COUNCIL	#13	2,690.69
45	NOTUS	#135	2,668.94
46	COTTONWOOD	#242	2,618.35
47	KENDRICK	#283	2,607.71
48	LEWISTON	#340	2,594.04
49	AMERICAN FALLS	#381	2,576.30
50	KELLOGG	#391	2,562.69
51	WILDER	#133	2,561.60
52	OROFINO	#171	2,539.75
53	MACKAY	#182	2,500.28
54	ARCO	#111	2,460.55
55	BOISE	#1	2,440.04
56	TAMMANY	#343	2,435.22
57	GLENNS FERRY	#192	2,407.00
58	BOUNDARY CO.	#101	2,384.43
59	VALLEY	#262	2,319.65
60	MOUNTAIN HOME	#193	2,318.02
61	ST. MARIES	#41	2,317.47
62	HANSEN	#415	2,306.75
63	MARSING	#363	2,289.00
64	TETON CO.	#401	2,285.12
65	ABERDEEN	#58	2,269.82
66	HOMEDALE	#370	2,256.83
67	KAMIAH	#304	2,252.54
68	BONNER CO.	#82	2,251.24
69	COEUR D'ALENE	#271	2,250.26
70	WEST SIDE	#202	2,245.11
71	MELBA	#136	2,208.19
72	FREMONT CO.	#215	2,190.83
73	SODA SPRINGS	#150	2,168.60
74	CASTLEFORD	#417	2,166.16
75	MARSH VALLEY	#21	2,163.12
76	BLACKFOOT	#55	2,158.09
77	IDAHO FALLS	#91	2,154.09
78	W. JEFFERSON	#253	2,145.65
79	CANYON	#139	2,142.82
80	FILER	#413	2,141.72
81	GRACE	#148	2,135.11
82	HAGERMAN	#233	2,108.92
83	PARMA	#137	2,088.10
84	LAKELAND	#272	2,083.12
85	SALMON	#291	2,070.74
86	ONEIDA	#351	2,008.36
87	WENDELL	#232	2,001.74
88	FRUITLAND	#373	1,995.51
89	NAMPA	#131	1,984.17
90	PAYETTE	#371	1,982.20
91	GOODING	#231	1,957.95
92	RIRIE	#252	1,957.60
93	CASSIA CO.	#151	1,923.75
94	WEISER	#431	1,916.29
95	BEAR LAKE	#33	1,910.11
96	BUHL	#412	1,905.65
97	KIMBERLY	#414	1,902.21
98	NEW PLYMOUTH	#372	1,901.34
99	SNAKE RIVER	#52	1,883.05
100	POST FALLS	#273	1,880.61
101	MINIDOKA CO.	#331	1,873.00
102	FIRTH	#59	1,869.87
103	JEROME	#261	1,869.79
104	SUGAR-SALEM	#322	1,855.03
105	MIDDLETON	#134	1,841.83
106	POCATELLO	#25	1,824.71
107	BONNEVILLE	#93	1,812.69
108	CALDWELL	#132	1,790.63
109	MERIDIAN	#2	1,777.49
110	EMMETT	#221	1,775.49
111	PRESTON	#201	1,771.77
112	TWIN FALLS	#411	1,765.41
113	KUNA	#3	1,743.36
114	MADISON	#321	1,706.63
115	SHELLEY	#60	1,645.99
116	JEFFERSON CO.	#251	1,640.10

1986-87 MARKET VALUE/UNIT

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NAME		MARKET VALUE PER UNIT
1	SCISM ELEM.	#138	10,723,288
2	BLAINE CO.	#61	10,274,512
3	ARBON ELEM.	#383	9,349,806
4	AVERY	#394	8,215,507
5	PLEASANT VALLEY	#364	7,932,242
6	McCALL-DONNELLY	#421	7,422,583
7	BASIN	#72	6,683,110
8	CHALLIS	#181	6,513,425
9	CASCADE	#422	6,143,276
10	THREE CREEK	#416	6,065,173
11	MIDVALE	#433	5,447,011
12	GARDEN VALLEY	#71	5,233,438
13	SWAN VALLEY	#92	5,080,218
14	NEZPERCE	#302	4,789,952
15	WORLEY	#275	4,673,658
16	AMERICAN FALLS	#381	4,636,500
17	SODA SPRINGS	#150	4,459,262
18	BONNER CO.	#82	4,454,206
19	HIGHLAND	#305	4,084,289
20	GENESEE	#282	4,014,341
21	LEWISTON	#340	3,994,550
22	KOOTENAI	#274	3,683,685
23	CAMBRIDGE	#432	3,575,118
24	HORSESHOE BEND	#73	3,473,210
25	TAMMANY	#343	3,429,143
26	MEADOWS VALLEY	#11	3,426,538
27	COEUR D'ALENE	#271	3,379,273
28	BOISE	#1	3,371,535
29	GLENNS FERRY	#192	3,296,633
30	BRUNEAU GR-VIEW	#365	3,274,309
31	CANYON	#139	3,265,580
32	WALLACE	#393	3,229,633
33	CAMAS CO.	#121	3,144,097
34	PRAIRIE ELEM.	#191	3,126,068
35	MURTAUGH	#418	3,036,168
36	CLARK CO.	#161	3,016,220
37	MOSCOW	#281	2,989,108
38	NORTH GEM	#149	2,950,054
39	LAKELAND	#272	2,696,441
40	POTLATCH	#285	2,682,158
41	BOUNDARY CO.	#101	2,665,439
42	TETON CO.	#401	2,627,049
43	KENDRICK	#283	2,581,630
44	BUHL	#412	2,570,803
45	W. BENEWAH	#42	2,542,755
46	ABERDEEN	#58	2,538,745
47	COUNCIL	#13	2,457,056
48	SALMON	#291	2,432,337
49	CASSIA CO.	#151	2,396,948
50	GRANGEVILLE	#241	2,377,325
51	CASTLEFORD	#417	2,376,713
52	MELBA	#136	2,331,944
53	SHOSHONE	#312	2,312,445
54	WEISER	#431	2,289,432
55	JEROME	#261	2,277,709
56	BEAR LAKE	#33	2,240,458
57	HANSEN	#415	2,203,465
58	ST. MARIES	#41	2,198,439
59	CULDESAC	#342	2,198,003
60	SO. LEMHI	#292	2,176,179
61	EMMETT	#221	2,163,028
62	HAGERMAN	#233	2,121,336
63	TWIN FALLS	#411	2,103,479
64	W. JEFFERSON	#253	2,097,182
65	COTTONWOOD	#242	2,087,519
66	VALLEY	#262	2,087,465
67	MINIDOKA CO.	#331	2,084,861
68	FILER	#413	2,082,452
69	OROFINO	#171	2,062,285
70	ELK RIVER	#172	2,052,776
71	IDAHO FALLS	#91	2,048,472
72	FRUITLAND	#373	1,957,088
73	CALDWELL	#132	1,932,386
74	ARCO	#111	1,908,156
75	ROCKLAND	#382	1,901,580
76	FREMONT CO.	#215	1,884,507
77	GOODING	#231	1,880,415
78	WHITEPINE	#284	1,879,907
79	PARMA	#137	1,879,280
80	GRACE	#148	1,866,200
81	NAMPA	#131	1,852,926
82	POST FALLS	#273	1,847,843
83	KELLOGG	#391	1,824,522
84	MERIDIAN	#2	1,817,910
85	ONEIDA	#351	1,815,127
86	BLISS	#234	1,762,867
87	POCATELLO	#25	1,745,856
88	NEW PLYMOUTH	#372	1,739,623
89	WILDER	#133	1,722,439
90	MULLAN	#392	1,720,848
91	LAPWAI	#341	1,707,438
92	MARSH VALLEY	#21	1,691,503
93	MOUNTAIN HOME	#193	1,684,195
94	WENDELL	#232	1,617,451
95	NOTUS	#135	1,580,025
96	PAYETTE	#371	1,579,208
97	KAMIAH	#304	1,559,123
98	WEST SIDE	#202	1,558,748
99	MADISON	#321	1,554,335
100	MACKAY	#182	1,549,854
101	PRESTON	#201	1,536,709
102	RICHFIELD	#316	1,513,078
103	HOMEDALE	#370	1,481,396
104	FIRTH	#59	1,457,618
105	KUNA	#3	1,440,096
106	SUGAR-SALEM	#322	1,409,223
107	SNAKE RIVER	#52	1,400,892
108	MARSING	#363	1,390,217
109	BLACKFOOT	#55	1,382,054
110	KIMBERLY	#414	1,370,779
111	JEFFERSON CO.	#251	1,336,499
112	MIDDLETON	#134	1,325,307
113	RIRIE	#252	1,221,628
114	SHELLEY	#60	1,196,465
115	DIETRICH	#314	1,134,220
116	BONNEVILLE	#93	1,108,103

1986-87 MARKET VALUE/A.D.A.

DISTRICTS RANKED HIGH TO LOW

RANK	SCHOOL DISTRICT NAME		MARKET VALUE PER A.D.A.
1	SCISM ELEM.	#138	839,287
2	ARBON ELEM.	#383	787,021
3	AVERY	#394	754,566
4	THREE CREEK	#416	708,247
5	MIDVALE	#433	677,416
6	ELK RIVER	#172	597,445
7	PLEASANT VALLEY	#364	584,686
8	BLAINE CO.	#61	551,247
9	WORLEY	#275	518,905
10	NEZPERCE	#302	460,319
11	CHALLIS	#181	434,015
12	CASCADE	#422	431,128
13	PRAIRIE ELEM.	#191	421,492
14	McCALL-DONNELLY	#421	420,520
15	BASIN	#72	420,373
16	GARDEN VALLEY	#71	402,993
17	SO. LEMHI	#292	326,746
18	KOOTENAI	#274	299,761
19	CLARK CO.	#161	273,524
20	GENESEE	#282	272,551
21	CAMAS CO.	#121	271,924
22	HIGHLAND	#305	269,770
23	SWAN VALLEY	#92	267,711
24	MEADOWS VALLEY	#11	260,079
25	CAMBRIDGE	#432	248,109
26	SODA SPRINGS	#150	240,420
27	AMERICAN FALLS	#381	240,070
28	BONNER CO.	#82	238,617
29	HORSESHOE BEND	#73	219,811
30	NORTH GEM	#149	216,455
31	WALLACE	#393	207,321
32	MURTAUGH	#418	202,676
33	GLENNS FERRY	#192	201,028
34	LEWISTON	#340	193,712
35	BRUNEAU GR-VIEW	#365	187,618
36	W. BENEWAH	#42	184,461
37	CULDESAC	#342	181,823
38	TAMMANY	#343	174,276
39	KENDRICK	#283	172,308
40	COEUR D'ALENE	#271	167,993
41	ROCKLAND	#382	165,480
42	BOISE	#1	163,128
43	POTLATCH	#285	162,528
44	COUNCIL	#13	161,747
45	CANYON	#139	159,146
46	CASTLEFORD	#417	157,891
47	TETON CO.	#401	152,859
48	SHOSHONE	#312	150,631
49	BLISS	#234	149,405
50	BOUNDARY CO.	#101	146,466
51	MOSCOW	#281	146,363
52	MELBA	#136	145,304
53	HANSEN	#415	141,582
54	ABERDEEN	#58	141,204
55	GRANGEVILLE	#241	140,681
56	COTTONWOOD	#242	139,755
57	LAKELAND	#272	139,220
58	VALLEY	#262	134,701
59	BUHL	#412	134,512
60	HAGERMAN	#233	133,529
61	MULLAN	#392	129,671
62	SALMON	#291	128,659
63	W. JEFFERSON	#253	126,665
64	WHITEPINE	#284	125,238
65	ST. MARIES	#41	123,631
66	OROFINO	#171	119,973
67	CASSIA CO.	#151	119,269
68	BEAR LAKE	#33	118,613
69	WEISER	#431	118,484
70	ARCO	#111	115,333
71	WILDER	#133	115,288
72	JEROME	#261	114,384
73	GRACE	#148	113,667
74	FILER	#413	113,475
75	NOTUS	#135	110,464
76	MACKAY	#182	108,914
77	RICHFIELD	#316	107,810
78	LAPWAI	#341	107,508
79	FRUITLAND	#373	106,800
80	MINIDOKA CO.	#331	104,980
81	EMMETT	#221	104,930
82	PARMA	#137	104,150
83	KELLOGG	#391	103,782
84	DIETRICH	#314	103,422
85	FREMONT CO.	#215	103,091
86	GOODING	#231	101,229
87	ONEIDA	#351	101,059
88	TWIN FALLS	#411	100,665
89	IDAHO FALLS	#91	99,310
90	NEW PLYMOUTH	#372	96,899
91	KAMIAH	#304	95,840
92	MARSH VALLEY	#21	94,759
93	WEST SIDE	#202	93,538
94	CALDWELL	#132	92,429
95	NAMPA	#131	90,311
96	POST FALLS	#273	89,030
97	WENDELL	#232	88,916
98	MERIDIAN	#2	86,622
99	MARSING	#363	85,663
100	POCATELLO	#25	83,423
101	PAYETTE	#371	81,870
102	MOUNTAIN HOME	#193	81,171
103	HOMEDALE	#370	81,001
104	FIRTH	#59	78,599
105	PRESTON	#201	74,601
106	MADISON	#321	72,663
107	RIRIE	#252	72,431
108	KIMBERLY	#414	72,054
109	SUGAR-SALEM	#322	70,521
110	KUNA	#3	70,100
111	MIDDLETON	#134	69,061
112	SNAKE RIVER	#52	67,404
113	BLACKFOOT	#55	67,320
114	JEFFERSON CO.	#251	62,894
115	SHELLEY	#60	57,244
116	BONNEVILLE	#93	52,460

SUPPLEMENTAL LEVY ELECTIONS

1986-87 SCHOOL YEAR

SCHOOL DISTRICT	NUMBER OF DOLLARS REQUESTED	DATE OF ELECTIONS	PERCENT OF APPROVAL
Meridian Jt. #2	$ 892,500.00	3-04-86	51.44
Pocatello #25	766,000.00	4-29-86	70.6
Bear Lake #33	73,100.00	5-20-86	78.56
St. Maries Jt. #41	298,646.00	5-20-86	63.8
Blackfoot #55	975,000.00	5-08-86	70.87
Aberdeen #58	200,000.00	5-20-86	53.8
	75,000.00	8-28-86	65.4
Blaine #61	1,600,000.00	3-20-86	58
Basin Elementary #72	20,000.00	6-10-86	52
Bonner #82	569,000.00	6-03-86	60.82
Idaho Falls #91	2,563,800.00	5-06-86	80.7
Bonneville #93	550,000.00	6-03-86	52.86
Boundary #101	310,900.00	6-05-86	59.7
Arco Jt. #111	85,000.00	9-02-86	72.3
Camas #121	51,104.00	5-20-86	80.3
Nampa #131	649,418.93	6-17-86	60.6
Caldwell #132	550,000.00	5-20-86	71
Wilder #133	95,000.00	8-07-86	57
Middleton #134	158,500.00	8-05-86	53
Notus #135	50,000.00	5-20-86	52
Parma #137	190,000.00	8-05-86	66
Vallivue #139	345,000.00	5-20-86	59.6
North Gem #149	35,000.00	4-29-86	76.4
Soda Springs #150	175,000.00	5-20-86	64.3
Cassia Jt. #151	550,000.00	5-20-86	69.25
Orofino Jt. #171	731,208.68	6-20-86	64.7
Elk River #172	7,500.00	5-20-86	98
West Side Jt. #202	130,000.00	4-29-86	76
Fremont Jt. #215	260,000.00	4-15-86	55
Jerome Jt. #261	205,000.00	5-08-86	62
Coeur d'Alene #271	2,690,000.00	5-06-86	64.9
Lakeland #272	18,000.00	5-20-86	79.6
Post Falls #273	415,300.00	5-13-86	74
Kootenai #274	370,000.00	5-20-86	62
Moscow #281	2,596,340.00	5-20-86	57
Genesee Jt. #282	55,000.00	5-20-86	80.41
Whitepine #284	200,000.00	5-20-86	81.94
Potlatch #285	257,546.00	5-20-86	60
Salmon #291	175,000.00	5-20-86	65
Nezperce Jt. #302	141,075.60	5-20-86	68
Highland Jt. #305	135,038.00	5-20-86	56.7
Shoshone Jt. #312	155,000.00	4-08-86	64
Minidoka Jt. #331	160,000.00	5-20-86	51.6
Lewiston Ind. #1 (340)	1,860,149.00	5-13-86	63.6
Lapwai #341	169,000.00	7-22-86	63
Culdesac Jt. #342	80,000.00	5-20-86	62
Payette Jt. #371	166,900.00	5-20-86	57
Fruitland #373	285,000.00	5-06-86	52
American Falls Jt. #381	497,500.00	5-08-86	78
Rockland #382	69,923.00	4-29-86	52
Kellogg Jt. #391	220,506.00	6-02-86	54.8
Mullan #392	155,527.00	6-12-86	71.8
Wallace #393	389,722.00	5-29-86	60.7
Teton #401	125,000.00	5-20-86	54.08
Twin Falls #411	680,717.00	5-13-86	71.3
Buhl Jt. #412	170,000.00	7-15-86	53
Filer #413	89,250.00	6-03-86	56
Kimberly #414	120,000.00	4-29-86	75
Murtaugh Jt. #418	100,000.00	6-12-86	55
McCall-Donnelly Jt. #421	364,023.00	6-19-86	51.5
Cascade #422	45,000.00	5-20-86	62
	$26,118,194.21		
Boise Ind. #1	2,948,000.00*	5-23-83	56.99
Lewiston Ind. #1 (340)	750,000.00*	8-31-82	87.20
	$29,816,194.21		

C.O.S.S.A. District	Election Date	Number of Years	Authorized Levy	Amount Requested
Wilder #133	6-12-85	5	0.1% of Mkt. V.	$10,000.00
Notus #135	6-14-82	5	.008	12,500.00
Parma #137	11-15-83	10	.001 to .005	28,000.00
Marsing Jt. #363	5-15-84	5	.001	46,127.00

*Continuing Levy

STATEWIDE SUMMARY

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPPIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	117,677,709	26,637	0	24,523,926	12,782,779	0	0	0	155,011,051
OTHER LOCAL	9,080,038	692,494	12,322,089	666,875	2,358,882	193,942	34,514	1,628,419	25,346,834
STATE SOURCES	297,784,658	1,207,914	271,864	0	(7,293)	2,413	419	0	299,259,975
FEDERAL SOURCES	5,556,408	23,088,133	12,152,505	0	2,385,556	0	0	0	43,182,602
OTHER SOURCES	338,326	381	0	0	4,218,754	0	0	0	4,557,461
TOTAL REVENUE	430,437,139	25,015,559	24,746,458	25,190,801	21,738,678	196,355	34,933	1,628,419	527,359,923
TRANSFERS IN	1,560,064	220,548	169,703	124,856	1,518,763	0	0	4,000	3,593,934
TOTAL REVENUE + TRANSFERS	431,997,203	25,236,107	24,916,161	25,315,657	23,257,441	196,355	34,933	1,632,419	530,953,857
EXPENDITURES									
Elementary School Program	118,915,409	10,709,571	0	0	373,845	0	0	4,240	129,998,825
Secondary School Program	124,577,178	2,801,898	0	0	807,916	0	0	2,300	128,186,992
Exceptional Child Program	19,988,100	5,007,350	0	0	9,956	0	0	0	25,005,406
Gifted & Talented Program	1,701,444	106,936	0	0	5,796	0	0	0	1,814,176
Interscholastic Program	2,545,400	53,506	0	0	25,273	0	0	0	2,624,179
School Activity Program	1,033,005	70,282	0	0	0	0	0	12,502	1,103,287
Summer School Program	220,160	322,686	0	0	0	0	0	0	542,846
Adult School Program	966,361	394,662	0	0	1,779	0	0	12,500	1,362,802
TOTAL INSTRUCTION	269,947,057	19,466,891	0	0	1,224,565	0	0	31,542	290,638,513
Attend./Guidance/Health Program	9,078,632	381,205	0	0	0	0	0	0	9,459,837
Ancillary Program	10,366,358	504,516	0	0	0	0	0	0	10,870,874
Instruction Improvement Program	3,146,552	1,033,354	0	0	20,553	0	0	0	4,200,459
Educational Media Program	8,026,881	415,624	0	0	27,788	0	0	0	8,470,293
Board of Education Program	1,973,029	21,902	0	0	2,351	0	0	0	1,997,282
District Administration Program	11,587,282	512,077	0	0	27,996	0	0	165	12,127,355
School Administration Program	27,477,241	171,928	0	0	0	0	0	0	27,649,169
Business Operation Program	4,369,028	23,528	0	0	224,083	0	0	0	4,616,639
Central Service Program	679,743	0	0	0	3,665	0	43,300	0	726,708
Buildings-Care Program	39,926,251	453,528	0	0	59,593	13,630	0	0	40,453,002
Maintenance-Bldgs. & Equip.	11,342,821	327,280	0	0	775,290	40,316	0	0	12,485,707
Maintenance-Grounds	1,010,922	30,232	0	0	59,399	0	0	0	1,100,553
Security Program	181,117	3,983	0	0	0	0	0	0	185,100
Transport.-Pupil/to School Program	22,671,033	346,280	0	0	1,322,262	0	0	0	24,339,575
Transportation-Activity Program	936,552	8,271	0	0	0	0	0	0	944,823
General Transportation Program	612,966	5,000	0	0	0	0	0	0	617,966
Other Support Services Program	1,068,682	21,999	200	400	14,714	0	0	9,451	1,105,995
TOTAL SUPPORT SERVICES	154,455,090	4,260,707	200	400	2,537,694	53,946	43,300	9,616	161,351,337
Food Services Program	236,668	17,532	24,559,105	0	2,846	153,104	0	0	24,969,255
Community Services Program	401,199	8,869	0	0	0	0	0	1,558,324	410,068
TOTAL NON-INSTRUCTION	637,867	26,401	24,559,105	0	2,846	153,104	0	1,558,324	25,379,323
Capital Assets Program	1,110,718	405,489	15,447	0	42,191,844	0	0	8,392	43,723,498
Debt Services Program - Principal	200,330	29,409	1,204	12,220,554	107,500	0	0	0	12,558,997
Debt Services Program - Interest	720,747	3,000	0	12,382,046	16,862	0	0	0	13,122,655
TOTAL EXPENDITURES	427,071,809	24,191,897	24,575,956	24,603,000	46,081,311	207,050	43,300	1,607,874	546,774,323
FUND Transfers	1,201,400	1,360,158	75,734	199,766	982,205	0	0	13,688	3,819,263
TOTAL EXPENDITURES & TRANSFERS	428,273,209	25,552,055	24,651,690	24,802,766	47,063,516	207,050	43,300	1,621,562	550,593,586
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	3,723,994	(315,948)	264,471	512,891	(23,806,075)	(10,695)	(8,367)	10,857	(19,639,729)
FUND BALANCE JULY 1, 1985	11,966,999	7,358,555	3,932,610	15,762,732	43,754,185	58,044	28,962	860,259	82,862,087
FUND BALANCE JUNE 30, 1986	15,690,993	7,042,607	4,197,081	16,275,623	19,948,110	47,349	20,595	871,116	63,222,358

ADA COUNTY

BOISE IND. SCHOOL DISTRICT #001

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	22,377,581	0	0	1,138,273	0	0	0	0	23,515,854
OTHER LOCAL	1,555,971	25,234	1,354,176	70,351	58,771	0	0	12,590	3,064,503
STATE SOURCES	27,035,236	150,221	30,165	0	0	0	0	0	27,215,622
FEDERAL SOURCES	66,868	1,632,121	1,399,355	0	0	0	0	0	3,098,344
OTHER SOURCES	123,713	0	0	0	0	0	0	0	123,713
TOTAL REVENUE	51,159,369	1,807,576	2,783,696	1,208,624	58,771	0	0	12,590	57,018,036
TRANSFERS IN	34,538	0	0	0	0	0	0	0	34,538
TOTAL REVENUE + TRANSFERS	51,193,907	1,807,576	2,783,696	1,208,624	58,771	0	0	12,590	57,052,574
EXPENDITURES									
Elementary School Program	14,533,023	546,799	0	0	0	0	0	0	15,079,822
Secondary School Program	13,856,515	369,655	0	0	0	0	0	0	14,226,170
Exceptional Child Program	3,134,616	270,486	0	0	0	0	0	0	3,405,102
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	378,274	0	0	0	0	0	0	0	378,274
School Activity Program	175,971	0	0	0	0	0	0	0	175,971
Summer School Program	72,776	0	0	0	0	0	0	0	72,776
Adult School Program	764,917	173,756	0	0	0	0	0	0	938,673
TOTAL INSTRUCTION	32,916,092	1,360,696	0	0	0	0	0	0	34,276,788
Attend./Guidance/Health Program	1,822,093	4,275	0	0	0	0	0	0	1,826,368
Ancillary Program	1,260,553	188,894	0	0	0	0	0	0	1,449,447
Instruction Improvement Program	1,107,075	184,627	0	0	0	0	0	0	1,291,702
Educational Media Program	1,030,791	53,840	0	0	0	0	0	0	1,084,631
Board of Education Program	175,364	0	0	0	0	0	0	0	175,364
District Administration Program	232,326	0	0	0	0	0	0	0	232,326
School Administration Program	3,574,639	21,337	0	0	0	0	0	0	3,595,976
Business Operation Program	1,210,922	0	0	0	0	0	0	0	1,210,922
Central Service Program	346,617	0	0	0	0	0	0	0	346,617
Buildings-Care Program	3,438,225	2,808	0	0	0	0	0	0	3,441,033
Maintenance-Bldgs. & Equip.	803,792	15,090	0	0	0	0	0	0	818,882
Maintenance-Grounds	220,920	0	0	0	0	0	0	0	220,920
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	1,576,776	19,496	0	0	0	0	0	0	1,596,272
Transportation-Activity Program	40,419	0	0	0	0	0	0	0	40,419
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	16,840,512	490,367	0	0	0	0	0	0	17,330,879
Food Services Program	0	0	2,857,494	0	0	0	0	0	2,857,494
Community Services Program	340,239	512	0	0	0	0	0	4,360	340,751
TOTAL NON-INSTRUCTION	340,239	512	2,857,494	0	0	0	0	4,360	3,198,245
Capital Assets Program	305,440	332	0	0	263,343	0	0	0	569,115
Debt Services Program - Principal	0	0	0	810,000	0	0	0	0	810,000
Debt Services Program - Interest	331,139	0	0	736,978	0	0	0	0	1,068,117
TOTAL EXPENDITURES	50,733,422	1,851,907	2,857,494	1,546,978	263,343	0	0	4,360	57,253,144
FUND Transfers	0	34,538	0	0	0	0	0	0	34,538
TOTAL EXPENDITURES & TRANSFERS	50,733,422	1,886,445	2,857,494	1,546,978	263,343	0	0	4,360	57,287,682
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	460,485	(78,869)	(73,798)	(338,354)	(204,572)	0	0	8,230	(235,108)
FUND BALANCE JULY 1, 1986	1,753,879	227,534	680,577	1,792,602	865,919	0	0	166,359	5,320,511
FUND BALANCE JUNE 30, 1987	2,214,364	148,665	606,779	1,454,248	661,347	0	0	174,589	5,085,403

ADA COUNTY

MERIDIAN JT. SCHOOL DISTRICT #002

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	4,398,588	0	0	2,860,537	1,505,592	0	0	0	8,764,717
OTHER LOCAL	540,298	0	938,003	62,260	175,884	0	0	0	1,716,445
STATE SOURCES	18,043,311	22,358	22,235	0	0	0	0	0	18,087,904
FEDERAL SOURCES	12,232	652,967	422,735	0	0	0	0	0	1,087,934
OTHER SOURCES	1,550	0	0	0	116,832	0	0	0	118,382
TOTAL REVENUE	22,995,979	675,325	1,382,973	2,922,797	1,798,308	0	0	0	29,775,382
TRANSFERS IN	0	0	0	0	149,234	0	0	0	149,234
TOTAL REVENUE + TRANSFERS	22,995,979	675,325	1,382,973	2,922,797	1,947,542	0	0	0	29,924,616
EXPENDITURES									
Elementary School Program	7,502,108	398,781	0	0	0	0	0	0	7,900,889
Secondary School Program	6,325,532	100	0	0	0	0	0	0	6,325,632
Exceptional Child Program	1,171,581	221,889	0	0	0	0	0	0	1,393,470
Gifted & Talented Program	158,689	0	0	0	0	0	0	0	158,689
Interscholastic Program	2,109	0	0	0	0	0	0	0	2,109
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	6,383	3,281	0	0	0	0	0	0	9,664
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	15,166,402	624,051	0	0	0	0	0	0	15,790,453
Attend./Guidance/Health Program	527,542	6,050	0	0	0	0	0	0	533,592
Ancillary Program	353,671	21,873	0	0	0	0	0	0	375,544
Instruction Improvement Program	16,934	13,816	0	0	0	0	0	0	30,750
Educational Media Program	362,982	0	0	0	0	0	0	0	362,982
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	599,850	10,305	0	0	0	0	0	0	610,155
School Administration Program	1,583,370	0	0	0	0	0	0	0	1,583,370
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	2,040,306	0	0	0	0	0	0	0	2,040,306
Maintenance-Bldgs. & Equip.	695,993	0	0	0	0	0	0	0	695,993
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	96,338	0	0	0	0	0	0	0	96,338
Transport.-Pupil/to School Program	981,144	0	0	0	0	0	0	0	981,144
Transportation-Activity Program	0	1,000	0	0	0	0	0	0	1,000
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	7,258,130	53,044	0	0	0	0	0	0	7,311,174
Food Services Program	0	0	1,395,505	0	0	0	0	0	1,395,505
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	1,395,505	0	0	0	0	0	1,395,505
Capital Assets Program	0	3,031	0	0	6,450,461	0	0	0	6,453,492
Debt Services Program - Principal	0	0	0	750,000	0	0	0	0	750,000
Debt Services Program - Interest	10,042	0	0	2,212,747	4,703	0	0	0	2,227,492
TOTAL EXPENDITURES	22,434,574	680,126	1,395,505	2,962,747	6,455,164	0	0	0	33,928,116
FUND Transfers	149,234	0	0	0	0	0	0	0	149,234
TOTAL EXPENDITURES & TRANSFERS	22,583,808	680,126	1,395,505	2,962,747	6,455,164	0	0	0	34,077,350
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	412,171	(4,801)	(12,532)	(39,950)	(4,507,622)	0	0	0	(4,152,734)
FUND BALANCE JULY 1, 1986	227,679	17,630	217,102	1,637,208	5,378,694	0	0	0	7,478,313
FUND BALANCE JUNE 30, 1987	639,850	12,829	204,570	1,597,258	871,072	0	0	0	3,325,579

ADA COUNTY

KUNA JT. SCHOOL DISTRICT #003

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	491,847	0	0	605,610	0	0	0	0	1,097,457
OTHER LOCAL	55,344	0	113,827	47,206	2,718	0	0	340	219,095
STATE SOURCES	2,977,734	8	0	0	0	0	0	0	2,977,742
FEDERAL SOURCES	0	169,496	98,487	0	0	0	0	0	267,983
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	3,524,925	169,504	212,314	652,816	2,718	0	0	340	4,562,277
TRANSFERS IN	0	0	0	0	43,057	0	0	0	43,057
TOTAL REVENUE + TRANSFERS	3,524,925	169,504	212,314	652,816	45,775	0	0	340	4,605,334
EXPENDITURES									
Elementary School Program	954,598	88,513	0	0	0	0	0	0	1,043,111
Secondary School Program	1,014,652	16,170	0	0	0	0	0	0	1,030,822
Exceptional Child Program	193,542	50,251	0	0	0	0	0	0	243,793
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	44,792	0	0	0	0	0	0	0	44,792
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	12,983	0	0	0	0	0	0	12,983
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2,207,584	167,917	0	0	0	0	0	0	2,375,501
Attend./Guidance/Health Program	47,918	0	0	0	0	0	0	0	47,918
Ancillary Program	56,368	2,942	0	0	0	0	0	0	59,310
Instruction Improvement Program	1,545	227	0	0	0	0	0	0	1,772
Educational Media Program	41,249	0	0	0	0	0	0	0	41,249
Board of Education Program	7,861	0	0	0	0	0	0	0	7,861
District Administration Program	96,418	0	0	0	0	0	0	0	96,418
School Administration Program	273,359	6,700	0	0	0	0	0	0	280,059
Business Operation Program	34,517	0	0	0	0	0	0	0	34,517
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	313,848	0	0	0	0	0	0	0	313,848
Maintenance-Bldgs. & Equip.	75,139	0	0	0	0	0	0	0	75,139
Maintenance-Grounds	20,122	0	0	0	0	0	0	0	20,122
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	263,042	0	0	0	0	0	0	0	263,042
Transportation-Activity Program	13,968	0	0	0	0	0	0	0	13,968
General Transportation Program	2,648	0	0	0	0	0	0	0	2,648
Other Support Services Program	7,694	0	0	0	0	0	0	0	7,694
TOTAL SUPPORT SERVICES	1,255,696	9,869	0	0	0	0	0	0	1,265,565
Food Services Program	0	0	234,690	0	0	0	0	0	234,690
Community Services Program	0	0	0	0	0	0	0	250	0
TOTAL NON-INSTRUCTION	0	0	234,690	0	0	0	0	250	234,690
Capital Assets Program	0	0	0	0	5,581	0	0	0	5,581
Debt Services Program - Principal	0	0	0	350,000	0	0	0	0	350,000
Debt Services Program - Interest	0	0	0	177,501	0	0	0	0	177,501
TOTAL EXPENDITURES	3,463,280	177,786	234,690	527,501	5,581	0	0	250	4,408,838
FUND Transfers	43,057	0	0	0	0	0	0	0	43,057
TOTAL EXPENDITURES & TRANSFERS	3,506,337	177,786	234,690	527,501	5,581	0	0	250	4,451,895
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	18,588	(8,282)	(22,376)	125,315	40,194	0	0	90	153,439
FUND BALANCE JULY 1, 1986	(51,508)	10,631	141,776	540,457	47,779	0	0	4,436	689,135
FUND BALANCE JUNE 30, 1987	(32,920)	2,349	119,400	665,772	87,973	0	0	4,526	842,574

ADAMS COUNTY

MEADOWS VALLEY SCHOOL DISTRICT #011

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	149,021	0	0	22,920	0	0	0	0	171,941
OTHER LOCAL	24,605	1,553	21,005	1,234	7,380	0	0	0	55,777
STATE SOURCES	374,265	1,349	0	0	0	0	0	0	375,614
FEDERAL SOURCES	13,036	39,761	14,876	0	0	0	0	0	67,673
OTHER SOURCES	0	0	0	0	375,052	0	0	0	375,052
TOTAL REVENUE	560,927	42,663	35,881	24,154	382,432	0	0	0	1,046,057
TRANSFERS IN	31,385	657	0	0	31,385	0	0	0	63,427
TOTAL REVENUE + TRANSFERS	592,312	43,320	35,881	24,154	413,817	0	0	0	1,109,484
EXPENDITURES									
Elementary School Program	170,246	19,182	0	0	0	0	0	0	189,428
Secondary School Program	205,404	5,871	0	0	0	0	0	0	211,275
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	10,991	0	0	0	0	0	0	0	10,991
School Activity Program	1,323	0	0	0	0	0	0	0	1,323
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	387,964	25,053	0	0	0	0	0	0	413,017
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	23,439	0	0	0	0	0	0	0	23,439
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	17,943	0	0	0	0	0	0	0	17,943
Board of Education Program	12,590	0	0	0	0	0	0	0	12,590
District Administration Program	56,800	0	0	0	0	0	0	0	56,800
School Administration Program	20,466	0	0	0	0	0	0	0	20,466
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	45,547	14,219	0	0	0	0	0	0	59,766
Maintenance-Bldgs. & Equip.	8,397	0	0	0	0	0	0	0	8,397
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	29,444	0	0	0	0	0	0	0	29,444
Transportation-Activity Program	3,390	0	0	0	0	0	0	0	3,390
General Transportation Program	2,198	0	0	0	0	0	0	0	2,198
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	220,214	14,219	0	0	0	0	0	0	234,433
Food Services Program	0	0	34,968	0	0	0	0	0	34,968
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	34,968	0	0	0	0	0	34,968
Capital Assets Program	0	0	0	0	217,380	0	0	0	217,380
Debt Services Program - Principal	0	0	0	20,000	0	0	0	0	20,000
Debt Services Program - Interest	0	0	0	3,278	0	0	0	0	3,278
TOTAL EXPENDITURES	608,178	39,272	34,968	23,278	217,380	0	0	0	923,076
FUND Transfers	32,042	0	0	31,385	0	0	0	0	63,427
TOTAL EXPENDITURES & TRANSFERS	640,220	39,272	34,968	54,663	217,380	0	0	0	986,503
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(47,908)	4,048	913	(30,509)	196,437	0	0	0	122,981
FUND BALANCE JULY 1, 1986	124,840	19,556	6,092	68,646	16,589	0	0	0	235,723
FUND BALANCE JUNE 30, 1987	76,932	23,604	7,005	38,137	213,026	0	0	0	358,704

ADAMS COUNTY

COUNCIL SCHOOL DISTRICT #013

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARRY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	204,714	0	0	915	0	0	0	0	205,629
OTHER LOCAL	20,205	2,827	36,356	0	7,725	0	0	0	67,113
STATE SOURCES	714,383	3,230	0	0	0	0	0	0	717,613
FEDERAL SOURCES	916	60,424	26,108	0	0	0	0	0	87,448
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	940,218	66,481	62,464	915	7,725	0	0	0	1,077,803
TRANSFERS IN	32,499	964	0	0	0	0	0	0	33,463
TOTAL REVENUE + TRANSFERS	972,717	67,445	62,464	915	7,725	0	0	0	1,111,266
EXPENDITURES									
Elementary School Program	211,516	25,969	0	0	0	0	0	0	237,485
Secondary School Program	315,320	5,768	0	0	0	0	0	0	321,088
Exceptional Child Program	60,907	6,782	0	0	0	0	0	0	67,689
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	18,922	0	0	0	0	0	0	0	18,922
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	606,665	38,519	0	0	0	0	0	0	645,184
Attend./Guidance/Health Program	7,142	0	0	0	0	0	0	0	7,142
Ancillary Program	19,572	219	0	0	0	0	0	0	19,791
Instruction Improvement Program	2,060	0	0	0	0	0	0	0	2,060
Educational Media Program	25,362	2,290	0	0	0	0	0	0	27,652
Board of Education Program	488	0	0	0	0	0	0	0	488
District Administration Program	49,781	0	0	0	0	0	0	0	49,781
School Administration Program	48,045	0	0	0	0	0	0	0	48,045
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	87,470	0	0	0	0	0	0	0	87,470
Maintenance-Bldgs. & Equip.	15,086	0	0	0	0	0	0	0	15,086
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	107,833	0	0	0	0	0	0	0	107,833
Transportation-Activity Program	3,289	0	0	0	0	0	0	0	3,289
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	366,128	2,509	0	0	0	0	0	0	368,637
Food Services Program	0	0	58,655	0	0	0	0	0	58,655
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	58,655	0	0	0	0	0	58,655
Capital Assets Program	0	0	0	0	20,532	0	0	0	20,532
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	972,793	41,028	58,655	0	20,532	0	0	0	1,093,008
FUND Transfers	964	24,000	0	8,499	0	0	0	0	33,463
TOTAL EXPENDITURES & TRANSFERS	973,757	65,028	58,655	8,499	20,532	0	0	0	1,126,471
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(1,040)	2,417	3,809	(7,584)	(12,807)	0	0	0	(15,205)
FUND BALANCE JULY 1, 1986	(57,035)	90,296	5,445	36,082	127,917	0	0	0	202,705
FUND BALANCE JUNE 30, 1987	(58,075)	92,713	9,254	28,498	115,110	0	0	0	187,500

BANNOCK COUNTY

MARSH VALLEY JT. SCHOOL DISTRICT #021

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	606,297	0	0	274,514	342,825	0	0	0	1,223,636
OTHER LOCAL	48,026	0	124,563	0	0	0	0	0	172,589
STATE SOURCES	2,817,673	2,825	2,801	0	0	0	0	0	2,823,299
FEDERAL SOURCES	0	93,596	117,376	0	0	0	0	0	210,972
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	3,471,996	96,421	244,740	274,514	342,825	0	0	0	4,430,496
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	3,471,996	96,421	244,740	274,514	342,825	0	0	0	4,430,496
EXPENDITURES									
Elementary School Program	971,716	28,586	0	0	0	0	0	0	1,000,302
Secondary School Program	999,526	7,454	0	0	0	0	0	0	1,006,980
Exceptional Child Program	17,678	18,744	0	0	0	0	0	0	36,422
Gifted & Talented Program	26,988	0	0	0	0	0	0	0	26,988
Interscholastic Program	333	0	0	0	0	0	0	0	333
School Activity Program	3,859	0	0	0	0	0	0	0	3,859
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	576	0	0	0	0	0	0	0	576
TOTAL INSTRUCTION	2,020,676	54,784	0	0	0	0	0	0	2,075,460
Attend./Guidance/Health Program	104,749	0	0	0	0	0	0	0	104,749
Ancillary Program	195,726	18,681	0	0	0	0	0	0	214,407
Instruction Improvement Program	9,342	20,227	0	0	0	0	0	0	29,569
Educational Media Program	68,335	0	0	0	0	0	0	0	68,335
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	135,539	430	0	0	0	0	0	0	135,969
School Administration Program	232,953	5,196	0	0	0	0	0	0	238,149
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	408,563	0	0	0	0	0	0	0	408,563
Maintenance-Bldgs. & Equip.	56,511	0	0	0	0	0	0	0	56,511
Maintenance-Grounds	52,620	0	0	0	0	0	0	0	52,620
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	175,191	0	0	0	0	0	0	0	175,191
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	41,965	0	0	0	0	0	0	0	41,965
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,481,494	44,534	0	0	0	0	0	0	1,526,028
Food Services Program	0	0	225,739	0	0	0	0	0	225,739
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	225,739	0	0	0	0	0	225,739
Capital Assets Program	0	0	0	0	342,447	0	0	0	342,447
Debt Services Program - Principal	0	0	0	140,000	0	0	0	0	140,000
Debt Services Program - Interest	0	0	0	143,677	0	0	0	0	143,677
TOTAL EXPENDITURES	3,502,170	99,318	225,739	283,677	342,447	0	0	0	4,453,351
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	3,502,170	99,318	225,739	283,677	342,447	0	0	0	4,453,351
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(30,174)	(2,897)	19,001	(9,163)	378	0	0	0	(22,855)
FUND BALANCE JULY 1, 1986	423,022	8,308	52,343	132,233	218,179	0	0	0	834,085
FUND BALANCE JUNE 30, 1987	392,848	5,411	71,344	123,070	218,557	0	0	0	811,230

BANNOCK COUNTY

POCATELLO SCHOOL DISTRICT #025

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & D 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	4,095,185	0	0	1,152,661	1,849,475	0	0	0	7,097,321
OTHER LOCAL	580,701	0	817,729	27,080	42,586	0	34,514	0	1,502,610
STATE SOURCES	17,733,879	119,798	22,693	0	0	0	419	0	17,876,789
FEDERAL SOURCES	527,750	1,126,930	645,904	0	0	0	0	0	2,300,584
OTHER SOURCES	0	0	0	0	8,813	0	0	0	8,813
TOTAL REVENUE	22,937,515	1,246,728	1,486,326	1,179,741	1,900,874	0	34,933	0	28,786,117
TRANSFERS IN	24,539	0	0	0	0	0	0	0	24,539
TOTAL REVENUE + TRANSFERS	22,962,054	1,246,728	1,486,326	1,179,741	1,900,874	0	34,933	0	28,810,656
EXPENDITURES									
Elementary School Program	6,962,117	633,597	0	0	166,654	0	0	0	7,762,368
Secondary School Program	6,341,696	228,702	0	0	204,077	0	0	0	6,774,475
Exceptional Child Program	1,497,357	234,164	0	0	8,535	0	0	0	1,740,056
Gifted & Talented Program	72,205	0	0	0	0	0	0	0	72,205
Interscholastic Program	0	0	0	0	12,908	0	0	0	12,908
School Activity Program	249,710	0	0	0	0	0	0	0	249,710
Summer School Program	25,023	0	0	0	0	0	0	0	25,023
Adult School Program	60,348	0	0	0	0	0	0	0	60,348
TOTAL INSTRUCTION	15,208,456	1,096,463	0	0	392,174	0	0	0	16,697,093
Attend./Guidance/Health Program	613,170	7,040	0	0	0	0	0	0	620,210
Ancillary Program	378,658	25,300	0	0	0	0	0	0	403,958
Instruction Improvement Program	432,842	107,250	0	0	4,053	0	0	0	544,145
Educational Media Program	550,427	0	0	0	27,788	0	0	0	578,215
Board of Education Program	170,204	1,700	0	0	1,899	0	0	0	173,803
District Administration Program	421,621	24,781	0	0	11,611	0	0	0	458,013
School Administration Program	1,384,293	0	0	0	0	0	0	0	1,384,293
Business Operation Program	201,883	0	0	0	224,083	0	0	0	425,966
Central Service Program	124,204	0	0	0	3,665	0	43,300	0	171,169
Buildings-Care Program	1,962,842	2,359	0	0	14,683	0	0	0	1,979,884
Maintenance-Bldgs. & Equip.	553,779	0	0	0	394,705	0	0	0	948,484
Maintenance-Grounds	45,440	0	0	0	7,664	0	0	0	53,104
Security Program	13,650	0	0	0	0	0	0	0	13,650
Transport.-Pupil/to School Program	664,249	12,427	0	0	213,276	0	0	0	889,952
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	22,194	0	0	0	0	0	0	0	22,194
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	7,539,456	180,857	0	0	903,427	0	43,300	0	8,667,040
Food Services Program	0	0	1,434,919	0	0	0	0	0	1,434,919
Community Services Program	0	3,671	0	0	0	0	0	0	3,671
TOTAL NON-INSTRUCTION	0	3,671	1,434,919	0	0	0	0	0	1,438,590
Capital Assets Program	0	0	0	0	80,445	0	0	0	80,445
Debt Services Program - Principal	0	0	0	1,010,000	0	0	0	0	1,010,000
Debt Services Program - Interest	0	0	0	325,231	0	0	0	0	325,231
TOTAL EXPENDITURES	22,747,912	1,280,991	1,434,919	1,335,231	1,376,046	0	43,300	0	28,218,399
FUND Transfers	24,539	0	0	0	0	0	0	0	24,539
TOTAL EXPENDITURES & TRANSFERS	22,772,451	1,280,991	1,434,919	1,335,231	1,376,046	0	43,300	0	28,242,938
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	189,603	(34,263)	51,407	(155,490)	524,828	0	(8,367)	0	567,718
FUND BALANCE JULY 1, 1986	766,508	130,551	329,567	1,091,366	872,393	0	28,962	0	3,219,347
FUND BALANCE JUNE 30, 1987	956,111	96,288	380,974	935,876	1,397,221	0	20,595	0	3,787,065

BEAR LAKE COUNTY

BEAR LAKE COUNTY SCHOOL DISTRICT #033

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	624,257	0	0	422,463	72,968	0	0	0	1,119,688
OTHER LOCAL	57,871	920	98,218	0	7,440	0	0	0	164,449
STATE SOURCES	2,308,531	10,416	0	0	0	0	0	0	2,318,947
FEDERAL SOURCES	0	116,867	115,595	0	0	0	0	0	232,462
OTHER SOURCES	0	0	0	0	14,576	0	0	0	14,576
TOTAL REVENUE	2,990,659	128,203	213,813	422,463	94,984	0	0	0	3,850,122
TRANSFERS IN	5,800	0	0	0	0	0	0	0	5,800
TOTAL REVENUE + TRANSFERS	2,996,459	128,203	213,813	422,463	94,984	0	0	0	3,855,922
EXPENDITURES									
Elementary School Program	867,014	121,162	0	0	0	0	0	0	988,176
Secondary School Program	1,040,679	0	0	0	0	0	0	0	1,040,679
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,907,693	121,162	0	0	0	0	0	0	2,028,855
Attend./Guidance/Health Program	26,235	0	0	0	0	0	0	0	26,235
Ancillary Program	58,871	0	0	0	0	0	0	0	58,871
Instruction Improvement Program	6,454	0	0	0	0	0	0	0	6,454
Educational Media Program	65,297	0	0	0	0	0	0	0	65,297
Board of Education Program	2,689	0	0	0	0	0	0	0	2,689
District Administration Program	99,630	0	0	0	0	0	0	0	99,630
School Administration Program	196,915	0	0	0	0	0	0	0	196,915
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	315,542	0	0	0	0	0	0	0	315,542
Maintenance-Bldgs. & Equip.	82,996	0	0	0	0	0	0	0	82,996
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	212,176	0	0	0	0	0	0	0	212,176
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	5,693	0	0	0	0	0	0	0	5,693
Other Support Services Program	0	13,411	0	0	0	0	0	0	13,411
TOTAL SUPPORT SERVICES	1,072,498	13,411	0	0	0	0	0	0	1,085,909
Food Services Program	0	0	180,696	0	0	0	0	0	180,696
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	180,696	0	0	0	0	0	180,696
Capital Assets Program	0	0	0	0	82,133	0	0	0	82,133
Debt Services Program - Principal	0	0	0	115,000	0	0	0	0	115,000
Debt Services Program - Interest	0	0	0	307,463	0	0	0	0	307,463
TOTAL EXPENDITURES	2,980,191	134,573	180,696	422,463	82,133	0	0	0	3,800,056
FUND Transfers	0	5,800	0	0	0	0	0	0	5,800
TOTAL EXPENDITURES & TRANSFERS	2,980,191	140,373	180,696	422,463	82,133	0	0	0	3,805,856
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	16,268	(12,170)	33,117	0	12,851	0	0	0	50,066
FUND BALANCE JULY 1, 1986	(8,484)	19,635	26,701	35,150	21,309	0	0	0	94,311
FUND BALANCE JUNE 30, 1987	7,784	7,465	59,818	35,150	34,160	0	0	0	144,377

BENEWAH COUNTY

ST. MARIES JT. SCHOOL DISTRICT #041

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	781,576	0	0	143,243	6,333	0	0	0	931,152
OTHER LOCAL	93,324	1,676	82,690	5,208	4,260	0	0	0	187,158
STATE SOURCES	2,336,736	1,665	2,496	0	0	0	0	0	2,340,897
FEDERAL SOURCES	3,616	130,598	80,970	0	0	0	0	0	215,184
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	3,215,252	133,939	166,156	148,451	10,593	0	0	0	3,674,391
TRANSFERS IN	0	0	0	0	55,249	0	0	0	55,249
TOTAL REVENUE + TRANSFERS	3,215,252	133,939	166,156	148,451	65,842	0	0	0	3,729,640
EXPENDITURES									
Elementary School Program	702,317	0	0	0	0	0	0	0	702,317
Secondary School Program	849,138	0	0	0	0	0	0	0	849,138
Exceptional Child Program	187,380	99,149	0	0	0	0	0	0	286,529
Gifted & Talented Program	21,040	0	0	0	0	0	0	0	21,040
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	37,790	0	0	0	0	0	0	0	37,790
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,797,665	99,149	0	0	0	0	0	0	1,896,814
Attend./Guidance/Health Program	58,897	0	0	0	0	0	0	0	58,897
Ancillary Program	98,746	0	0	0	0	0	0	0	98,746
Instruction Improvement Program	1,095	12,561	0	0	0	0	0	0	13,656
Educational Media Program	50,457	0	0	0	0	0	0	0	50,457
Board of Education Program	30,969	0	0	0	0	0	0	0	30,969
District Administration Program	128,871	0	0	0	0	0	0	0	128,871
School Administration Program	219,697	0	0	0	0	0	0	0	219,697
Business Operation Program	29,289	0	0	0	0	0	0	0	29,289
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	253,470	0	0	0	0	0	0	0	253,470
Maintenance-Bldgs. & Equip.	59,993	0	0	0	0	0	0	0	59,993
Maintenance-Grounds	1,276	0	0	0	0	0	0	0	1,276
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	274,927	0	0	0	0	0	0	0	274,927
Transportation-Activity Program	33,114	0	0	0	0	0	0	0	33,114
General Transportation Program	6,944	0	0	0	0	0	0	0	6,944
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,247,745	12,561	0	0	0	0	0	0	1,260,306
Food Services Program	0	0	174,643	0	0	0	0	0	174,643
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	174,643	0	0	0	0	0	174,643
Capital Assets Program	0	0	0	0	52,511	0	0	0	52,511
Debt Services Program - Principal	0	6,700	0	120,000	0	0	0	0	126,700
Debt Services Program - Interest	0	3,000	0	20,475	0	0	0	0	23,475
TOTAL EXPENDITURES	3,045,410	121,410	174,643	140,475	52,511	0	0	0	3,534,449
FUND Transfers	55,249	0	0	0	0	0	0	0	55,249
TOTAL EXPENDITURES & TRANSFERS	3,100,659	121,410	174,643	140,475	52,511	0	0	0	3,589,698
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	114,593	12,529	(8,487)	7,976	13,331	0	0	0	139,942
FUND BALANCE JULY 1, 1986	197,962	15,790	32,647	175,566	77,152	0	0	0	499,117
FUND BALANCE JUNE 30, 1987	312,555	28,319	24,160	183,542	90,483	0	0	0	639,059

BENEWAH COUNTY

WESTERN BENEWAH SCHOOL DISTRICT #042

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	196,474	0	0	91,581	0	0	0	0	288,055
OTHER LOCAL	13,122	0	21,232	0	0	0	0	46,453	34,354
STATE SOURCES	710,167	1,347	0	0	0	0	0	0	711,514
FEDERAL SOURCES	192,696	43,845	42,956	0	0	0	0	0	279,497
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,112,459	45,192	64,188	91,581	0	0	0	46,453	1,313,420
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,112,459	45,192	64,188	91,581	0	0	0	46,453	1,313,420
EXPENDITURES									
Elementary School Program	227,496	20,604	0	0	0	0	0	0	248,100
Secondary School Program	367,108	1,347	0	0	0	0	0	0	368,455
Exceptional Child Program	0	759	0	0	0	0	0	0	759
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	43,898	0	0	0	0	0	0	0	43,898
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	638,502	22,710	0	0	0	0	0	0	661,212
Attend./Guidance/Health Program	26,118	0	0	0	0	0	0	0	26,118
Ancillary Program	47,984	5,727	0	0	0	0	0	0	53,711
Instruction Improvement Program	0	8,341	0	0	0	0	0	0	8,341
Educational Media Program	24,922	0	0	0	0	0	0	0	24,922
Board of Education Program	8,913	0	0	0	0	0	0	0	8,913
District Administration Program	89,426	0	0	0	0	0	0	0	89,426
School Administration Program	78,349	0	0	0	0	0	0	0	78,349
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	92,289	0	0	0	0	0	0	0	92,289
Maintenance-Bldgs. & Equip.	41,031	2,658	0	0	0	0	0	0	43,689
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	97,240	0	0	0	0	0	0	0	97,240
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	506,272	16,726	0	0	0	0	0	0	522,998
Food Services Program	0	0	68,958	0	0	0	0	0	68,958
Community Services Program	0	0	0	0	0	0	0	43,974	0
TOTAL NON-INSTRUCTION	0	0	68,958	0	0	0	0	43,974	68,958
Capital Assets Program	9,867	0	0	0	0	0	0	0	9,867
Debt Services Program - Principal	31,298	0	0	87,900	0	0	0	0	119,198
Debt Services Program - Interest	1,763	0	0	0	0	0	0	0	1,763
TOTAL EXPENDITURES	1,187,702	39,436	68,958	87,900	0	0	0	43,974	1,383,996
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,187,702	39,436	68,958	87,900	0	0	0	43,974	1,383,996
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(75,243)	5,756	(4,770)	3,681	0	0	0	2,479	(70,576)
FUND BALANCE JULY 1, 1986	139,143	908	837	40,125	0	0	0	7,581	181,013
FUND BALANCE JUNE 30, 1987	63,900	6,664	(3,933)	43,806	0	0	0	10,060	110,437

BINGHAM COUNTY

SNAKE RIVER SCHOOL DISTRICT #052

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	643,917	0	0	505,023	181,382	0	0	0	1,330,322
OTHER LOCAL	73,841	17,542	163,828	4,249	0	0	0	218,967	259,460
STATE SOURCES	3,518,092	626	0	0	0	0	0	0	3,518,718
FEDERAL SOURCES	0	243,595	158,819	0	0	0	0	0	402,414
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	4,235,850	261,763	322,647	509,272	181,382	0	0	218,967	5,510,914
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	4,235,850	261,763	322,647	509,272	181,382	0	0	218,967	5,510,914
EXPENDITURES									
Elementary School Program	1,363,442	0	0	0	0	0	0	0	1,363,442
Secondary School Program	1,127,920	0	0	0	0	0	0	0	1,127,920
Exceptional Child Program	258,270	237,540	0	0	0	0	0	0	495,810
Gifted & Talented Program	26,245	0	0	0	0	0	0	0	26,245
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	13,471	21,338	0	0	0	0	0	0	34,809
TOTAL INSTRUCTION	2,789,348	258,878	0	0	0	0	0	0	3,048,226
Attend./Guidance/Health Program	32,261	0	0	0	0	0	0	0	32,261
Ancillary Program	71,334	477	0	0	0	0	0	0	71,811
Instruction Improvement Program	17,342	18,399	0	0	0	0	0	0	35,741
Educational Media Program	113,225	0	0	0	0	0	0	0	113,225
Board of Education Program	14,731	0	0	0	0	0	0	0	14,731
District Administration Program	172,624	0	0	0	0	0	0	0	172,624
School Administration Program	330,228	0	0	0	0	0	0	0	330,228
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	414,472	0	0	0	0	0	0	0	414,472
Maintenance-Bldgs. & Equip.	0	0	0	0	100,888	0	0	0	100,888
Maintenance-Grounds	0	0	0	0	16,101	0	0	0	16,101
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	292,611	0	0	0	95,000	0	0	0	387,611
Transportation-Activity Program	7,612	0	0	0	0	0	0	0	7,612
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,466,440	18,876	0	0	211,989	0	0	0	1,697,305
Food Services Program	0	0	320,207	0	0	0	0	0	320,207
Community Services Program	0	0	0	0	0	0	0	254,529	0
TOTAL NON-INSTRUCTION	0	0	320,207	0	0	0	0	254,529	320,207
Capital Assets Program	14,000	0	0	0	33,650	0	0	0	47,650
Debt Services Program - Principal	0	0	0	110,000	10,000	0	0	0	120,000
Debt Services Program - Interest	0	0	0	205,595	0	0	0	0	205,595
TOTAL EXPENDITURES	4,269,788	277,754	320,207	315,595	255,639	0	0	254,529	5,438,983
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	4,269,788	277,754	320,207	315,595	255,639	0	0	254,529	5,438,983
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(33,938)	(15,991)	2,440	193,677	(74,257)	0	0	(35,562)	71,931
FUND BALANCE JULY 1, 1986	47,876	32,608	87,210	225,086	148,637	0	0	35,562	541,417
FUND BALANCE JUNE 30, 1987	13,938	16,617	89,650	418,763	74,380	0	0	0	613,348

BINGHAM COUNTY

BLACKFOOT SCHOOL DISTRICT #055

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,811,102	0	0	330,205	0	0	0	0	2,141,307
OTHER LOCAL	132,661	(1,512)	214,822	0	0	0	0	0	345,971
STATE SOURCES	6,845,971	64,476	8,596	0	0	0	0	0	6,919,043
FEDERAL SOURCES	492,359	819,678	350,522	0	0	0	0	0	1,662,559
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	9,282,093	882,642	573,940	330,205	0	0	0	0	11,068,880
TRANSFERS IN	2,300	29,748	0	19,499	0	0	0	0	51,547
TOTAL REVENUE + TRANSFERS	9,284,393	912,390	573,940	349,704	0	0	0	0	11,120,427
EXPENDITURES									
Elementary School Program	2,181,542	589,635	0	0	0	0	0	0	2,771,177
Secondary School Program	2,359,518	144,793	0	0	0	0	0	0	2,504,311
Exceptional Child Program	717,542	0	0	0	0	0	0	0	717,542
Gifted & Talented Program	134	0	0	0	0	0	0	0	134
Interscholastic Program	0	1,026	0	0	0	0	0	0	1,026
School Activity Program	354	5,227	0	0	0	0	0	0	5,581
Summer School Program	7,850	19,634	0	0	0	0	0	0	27,484
Adult School Program	0	17,155	0	0	0	0	0	0	17,155
TOTAL INSTRUCTION	5,266,940	777,470	0	0	0	0	0	0	6,044,410
Attend./Guidance/Health Program	135,334	21,409	0	0	0	0	0	0	156,743
Ancillary Program	25,583	366	0	0	0	0	0	0	25,949
Instruction Improvement Program	1,332	47,684	0	0	0	0	0	0	49,016
Educational Media Program	70,400	5,686	0	0	0	0	0	0	76,086
Board of Education Program	45,813	2,443	0	0	0	0	0	0	48,256
District Administration Program	276,047	105,439	0	0	0	0	0	0	381,486
School Administration Program	651,505	0	0	0	0	0	0	0	651,505
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	782,069	0	0	0	0	0	0	0	782,069
Maintenance-Bldgs. & Equip.	1,073,742	0	0	0	0	0	0	0	1,073,742
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	624,281	11,016	0	0	0	0	0	0	635,297
Transportation-Activity Program	35,206	3,703	0	0	0	0	0	0	38,909
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	3,721,312	197,746	0	0	0	0	0	0	3,919,058
Food Services Program	0	0	548,247	0	0	0	0	0	548,247
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	548,247	0	0	0	0	0	548,247
Capital Assets Program	54,405	0	0	0	0	0	0	0	54,405
Debt Services Program - Principal	13,200	0	0	364,142	0	0	0	0	377,342
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	9,055,857	975,216	548,247	364,142	0	0	0	0	10,943,462
FUND Transfers	6,000	26,048	0	0	19,499	0	0	0	51,547
TOTAL EXPENDITURES & TRANSFERS	9,061,857	1,001,264	548,247	364,142	19,499	0	0	0	10,995,009
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	222,536	(88,874)	25,693	(14,438)	(19,499)	0	0	0	125,418
FUND BALANCE JULY 1, 1986	(443,751)	88,874	19,441	150,190	19,499	0	0	0	(165,747)
FUND BALANCE JUNE 30, 1987	(221,215)	0	45,134	135,752	0	0	0	0	(40,329)

BINGHAM COUNTY

ABERDEEN SCHOOL DISTRICT #058

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	604,165	0	0	141,411	5,948	0	0	0	751,524
OTHER LOCAL	45,793	0	36,524	0	95	0	0	0	82,412
STATE SOURCES	1,219,319	7,778	982	0	0	0	0	0	1,228,079
FEDERAL SOURCES	0	105,977	57,814	0	0	0	0	0	163,791
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,869,277	113,755	95,320	141,411	6,043	0	0	0	2,225,806
TRANSFERS IN	932	0	0	0	0	0	0	0	932
TOTAL REVENUE + TRANSFERS	1,870,209	113,755	95,320	141,411	6,043	0	0	0	2,226,738
EXPENDITURES									
Elementary School Program	487,143	55,778	0	0	0	0	0	0	542,921
Secondary School Program	482,808	7,892	0	0	0	0	0	0	490,700
Exceptional Child Program	59,537	20,630	0	0	0	0	0	0	80,167
Gifted & Talented Program	11,483	0	0	0	0	0	0	0	11,483
Interscholastic Program	21,013	0	0	0	0	0	0	0	21,013
School Activity Program	3,724	0	0	0	0	0	0	0	3,724
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,065,708	84,300	0	0	0	0	0	0	1,150,008
Attend./Guidance/Health Program	27,601	0	0	0	0	0	0	0	27,601
Ancillary Program	12,585	10,104	0	0	0	0	0	0	22,689
Instruction Improvement Program	0	15,949	0	0	0	0	0	0	15,949
Educational Media Program	35,231	0	0	0	0	0	0	0	35,231
Board of Education Program	7,114	0	0	0	0	0	0	0	7,114
District Administration Program	66,013	0	0	0	0	0	0	0	66,013
School Administration Program	108,874	0	0	0	0	0	0	0	108,874
Business Operation Program	32,391	0	0	0	0	0	0	0	32,391
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	192,507	0	0	0	0	0	0	0	192,507
Maintenance-Bldgs. & Equip.	12,158	0	0	0	0	0	0	0	12,158
Maintenance-Grounds	3,713	0	0	0	0	0	0	0	3,713
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	142,141	0	0	0	0	0	0	0	142,141
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	8,350	0	0	0	0	0	0	0	8,350
Other Support Services Program	0	371	0	0	0	0	0	0	371
TOTAL SUPPORT SERVICES	648,678	26,424	0	0	0	0	0	0	675,102
Food Services Program	0	0	85,767	0	0	0	0	0	85,767
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	85,767	0	0	0	0	0	85,767
Capital Assets Program	36,350	0	0	0	112,095	0	0	0	148,445
Debt Services Program - Principal	0	0	0	85,000	0	0	0	0	85,000
Debt Services Program - Interest	0	0	0	55,182	0	0	0	0	55,182
TOTAL EXPENDITURES	1,750,736	110,724	85,767	140,182	112,095	0	0	0	2,199,504
FUND Transfers	0	932	0	0	0	0	0	0	932
TOTAL EXPENDITURES & TRANSFERS	1,750,736	111,656	85,767	140,182	112,095	0	0	0	2,200,436
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	119,473	2,099	9,553	1,229	(106,052)	0	0	0	26,302
FUND BALANCE JULY 1, 1986	(71,997)	3,006	(13,005)	56,335	121,196	0	0	0	95,535
FUND BALANCE JUNE 30, 1987	47,476	5,105	(3,452)	57,564	15,144	0	0	0	121,837

BINGHAM COUNTY

FIRTH SCHOOL DISTRICT #059

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	301,317	0	0	53,444	86,329	0	0	0	441,090
OTHER LOCAL	38,766	0	52,101	1,397	3,358	0	0	0	95,622
STATE SOURCES	1,539,018	0	0	0	0	0	0	0	1,539,018
FEDERAL SOURCES	18,843	128,919	85,553	0	0	0	0	0	233,315
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,897,944	128,919	137,654	54,841	89,687	0	0	0	2,309,045
TRANSFERS IN	363	0	0	0	0	0	0	0	363
TOTAL REVENUE + TRANSFERS	1,898,307	128,919	137,654	54,841	89,687	0	0	0	2,309,408
EXPENDITURES									
Elementary School Program	489,272	59,284	0	0	0	0	0	0	548,556
Secondary School Program	542,380	26,340	0	0	0	0	0	0	568,720
Exceptional Child Program	76,104	17,726	0	0	0	0	0	0	93,830
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	35,201	0	0	0	0	0	0	0	35,201
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,142,957	103,350	0	0	0	0	0	0	1,246,307
Attend./Guidance/Health Program	26,265	8,273	0	0	0	0	0	0	34,538
Ancillary Program	41,756	0	0	0	0	0	0	0	41,756
Instruction Improvement Program	0	5,926	0	0	0	0	0	0	5,926
Educational Media Program	29,508	0	0	0	0	0	0	0	29,508
Board of Education Program	7,288	0	0	0	0	0	0	0	7,288
District Administration Program	81,013	0	0	0	0	0	0	0	81,013
School Administration Program	111,208	0	0	0	0	0	0	0	111,208
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	211,321	0	0	0	0	0	0	0	211,321
Maintenance-Bldgs. & Equip.	45,399	0	0	0	0	0	0	0	45,399
Maintenance-Grounds	2,997	0	0	0	0	0	0	0	2,997
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	94,720	0	0	0	0	0	0	0	94,720
Transportation-Activity Program	4,899	0	0	0	0	0	0	0	4,899
General Transportation Program	6,859	0	0	0	0	0	0	0	6,859
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	663,233	14,199	0	0	0	0	0	0	677,432
Food Services Program	0	0	127,150	0	0	0	0	0	127,150
Community Services Program	476	0	0	0	0	0	0	0	476
TOTAL NON-INSTRUCTION	476	0	127,150	0	0	0	0	0	127,626
Capital Assets Program	0	0	0	0	99,457	0	0	0	99,457
Debt Services Program - Principal	0	0	0	45,000	0	0	0	0	45,000
Debt Services Program - Interest	0	0	0	5,664	0	0	0	0	5,664
TOTAL EXPENDITURES	1,806,666	117,549	127,150	50,664	99,457	0	0	0	2,201,486
FUND Transfers	0	0	363	0	0	0	0	0	363
TOTAL EXPENDITURES & TRANSFERS	1,806,666	117,549	127,513	50,664	99,457	0	0	0	2,201,849
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	91,641	11,370	10,141	4,177	(9,770)	0	0	0	107,559
FUND BALANCE JULY 1, 1986	152,787	2,461	62,839	16,388	83,392	0	0	0	317,867
FUND BALANCE JUNE 30, 1987	244,428	13,831	72,980	20,565	73,622	0	0	0	425,426

BINGHAM COUNTY

SHELLEY JT. SCHOOL DISTRICT #060

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	529,932	0	0	250,146	181,470	0	0	0	961,548
OTHER LOCAL	48,598	0	142,912	10,626	15,669	0	0	0	217,805
STATE SOURCES	3,288,292	4,399	3.669	0	0	0	0	0	3,296,360
FEDERAL SOURCES	0	188,055	124,752	0	0	0	0	0	312,807
OTHER SOURCES	3,800	0	0	0	0	0	0	0	3,800
TOTAL REVENUE	3,870,622	192,454	271,333	260,772	197,139	0	0	0	4,792,320
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	3,870,622	192,454	271,333	260,772	197,139	0	0	0	4,792,320
EXPENDITURES									
Elementary School Program	1,188,669	124.688	0	0	0	0	0	0	1,313,357
Secondary School Program	1,097,637	14,385	0	0	0	0	0	0	1,112,022
Exceptional Child Program	181.563	0	0	0	0	0	0	0	181,563
Gifted & Talented Program	11,197	0	0	0	0	0	0	0	11,197
Interscholastic Program	28,523	0	0	0	0	0	0	0	28,523
School Activity Program	5,455	0	0	0	0	0	0	0	5,455
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	6.397	0	0	0	0	0	0	0	6,397
TOTAL INSTRUCTION	2.519.441	139.073	0	0	0	0	0	0	2,658,514
Attend./Guidance/Health Program	53,843	10,918	0	0	0	0	0	0	64,761
Ancillary Program	61,775	0	0	0	0	0	0	0	61,775
Instruction Improvement Program	0	90	0	0	0	0	0	0	90
Educational Media Program	101.730	0	0	0	0	0	0	0	101,730
Board of Education Program	16.501	0	0	0	0	0	0	0	16,501
District Administration Program	112,941	14,990	0	0	0	0	0	0	127,931
School Administration Program	214,540	372	0	0	0	0	0	0	214,912
Business Operation Program	2,766	265	0	0	0	0	0	0	3,031
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	339,959	539	0	0	0	0	0	0	340,498
Maintenance-Bldgs. & Equip.	41,587	0	0	0	0	0	0	0	41,587
Maintenance-Grounds	2.628	0	0	0	0	0	0	0	2,628
Security Program	2,610	0	0	0	0	0	0	0	2,610
Transport.-Pupil/to School Program	157,093	2,841	0	0	0	0	0	0	159,934
Transportation-Activity Program	2,120	0	0	0	0	0	0	0	2,120
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1.110.093	30.015	0	0	0	0	0	0	1,140,108
Food Services Program	0	0	254,008	0	0	0	0	0	254,008
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	254,008	0	0	0	0	0	254,008
Capital Assets Program	0	0	0	0	99,798	0	0	0	99,798
Debt Services Program - Principal	0	0	0	155,000	0	0	0	0	155,000
Debt Services Program - Interest	0	0	0	93,787	0	0	0	0	93,787
TOTAL EXPENDITURES	3,629,534	169,088	254,008	248,787	99,798	0	0	0	4,401,215
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	3,629,534	169,088	254,008	248,787	99,798	0	0	0	4,401,215
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	241,088	23,366	17,325	11.985	97,341	0	0	0	391,105
FUND-BALANCE JULY 1, 1986	115,716	(1,779)	43,081	107,696	160,294	0	0	0	425,008
FUND BALANCE JUNE 30, 1987	356,804	21,587	60,406	119,681	257,635	0	0	0	816,113

BLAINE COUNTY

BLAINE COUNTY SCHOOL DISTRICT #061

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & D 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	4,593,977	0	0	406,512	672,964	0	0	0	5,673,453
OTHER LOCAL	146,193	792	113,618	15,283	28,711	0	0	0	304,597
STATE SOURCES	960,373	78,761	0	0	0	0	0	0	1,039,134
FEDERAL SOURCES	24,690	143,695	78,611	0	0	0	0	0	246,996
OTHER SOURCES	14,363	0	0	0	0	0	0	0	14,363
TOTAL REVENUE	5,739,596	223,248	192,229	421,795	701,675	0	0	0	7,278,543
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	5,739,596	223,248	192,229	421,795	701,675	0	0	0	7,278,543
EXPENDITURES									
Elementary School Program	1,659,482	0	0	0	0	0	0	0	1,659,482
Secondary School Program	1,539,812	15,748	0	0	0	0	0	0	1,555,560
Exceptional Child Program	139,860	89,610	0	0	0	0	0	0	229,470
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	56,295	0	0	0	0	0	0	0	56,295
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	3,395,449	105,358	0	0	0	0	0	0	3,500,807
Attend./Guidance/Health Program	78,667	0	0	0	0	0	0	0	78,667
Ancillary Program	169,532	7,884	0	0	0	0	0	0	177,416
Instruction Improvement Program	18,836	1,511	0	0	0	0	0	0	20,347
Educational Media Program	121,855	17,030	0	0	0	0	0	0	138,885
Board of Education Program	11,306	0	0	0	0	0	0	0	11,306
District Administration Program	195,323	0	0	0	0	0	0	0	195,323
School Administration Program	405,667	0	0	0	0	0	0	0	405,667
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	593,441	0	0	0	0	0	0	0	593,441
Maintenance-Bldgs. & Equip.	136,995	0	0	0	0	0	0	0	136,995
Maintenance-Grounds	9,847	0	0	0	0	0	0	0	9,847
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	330,229	67,035	0	0	0	0	0	0	397,264
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	7,089	0	0	0	0	0	0	0	7,089
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,078,787	93,460	0	0	0	0	0	0	2,172,247
Food Services Program	13,460	0	181,870	0	0	0	0	0	195,330
Community Services Program	3,000	0	0	0	0	0	0	0	3,000
TOTAL NON-INSTRUCTION	16,460	0	181,870	0	0	0	0	0	198,330
Capital Assets Program	3,830	0	0	0	731,667	0	0	0	735,497
Debt Services Program - Principal	0	0	0	250,000	0	0	0	0	250,000
Debt Services Program - Interest	0	0	0	206,300	0	0	0	0	206,300
TOTAL EXPENDITURES	5,494,526	198,818	181,870	456,300	731,667	0	0	0	7,063,181
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	5,494,526	198,818	181,870	456,300	731,667	0	0	0	7,063,181
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	245,070	24,430	10,359	(34,505)	(29,992)	0	0	0	215,362
FUND BALANCE JULY 1, 1986	719,706	(3,973)	23,555	211,350	94,907	0	0	0	1,045,545
FUND BALANCE JUNE 30, 1987	964,776	20,457	33,914	176,845	64,915	0	0	0	1,260,907

BOISE COUNTY

GARDEN VALLEY SCHOOL DISTRICT #071

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	213,394	0	0	0	57,115	0	0	0	270,509
OTHER LOCAL	23,241	758	10,187	0	5,147	0	0	0	39,333
STATE SOURCES	316,840	1,488	0	0	0	0	0	0	318,328
FEDERAL SOURCES	2,022	33,722	5,658	0	1,476	0	0	0	42,878
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	555,497	35,968	15,845	0	63,738	0	0	0	671,048
TRANSFERS IN	0	644	0	0	0	0	0	0	644
TOTAL REVENUE + TRANSFERS	555,497	36,612	15,845	0	63,738	0	0	0	671,692
EXPENDITURES									
Elementary School Program	98,572	21,098	0	0	0	0	0	0	119,670
Secondary School Program	207,282	3,782	0	0	640	0	0	0	211,704
Exceptional Child Program	14,617	0	0	0	0	0	0	0	14,617
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	1,497	0	0	0	0	0	0	0	1,497
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	321,968	24,880	0	0	640	0	0	0	347,488
Attend./Guidance/Health Program	13,630	0	0	0	0	0	0	0	13,630
Ancillary Program	13,280	0	0	0	0	0	0	0	13,280
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	23,663	0	0	0	0	0	0	0	23,663
Board of Education Program	27,016	0	0	0	0	0	0	0	27,016
District Administration Program	31,510	0	0	0	1,088	0	0	0	32,598
School Administration Program	22,731	0	0	0	0	0	0	0	22,731
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	29,155	32,168	0	0	0	0	0	0	61,323
Maintenance-Bldgs. & Equip.	1,154	0	0	0	22,204	0	0	0	23,358
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	74,356	0	0	0	0	0	0	0	74,356
Transportation-Activity Program	10,583	0	0	0	0	0	0	0	10,583
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	247,078	32,168	0	0	23,292	0	0	0	302,538
Food Services Program	0	2,620	15,686	0	0	0	0	0	18,306
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	2,620	15,686	0	0	0	0	0	18,306
Capital Assets Program	0	0	0	0	58,611	0	0	0	58,611
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	569,046	59,668	15,686	0	82,543	0	0	0	726,943
FUND Transfers	644	0	0	0	0	0	0	0	644
TOTAL EXPENDITURES & TRANSFERS	569,690	59,668	15,686	0	82,543	0	0	0	727,587
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(14,193)	(23,056)	159	0	(18,805)	0	0	0	(55,895)
FUND BALANCE JULY 1, 1986	8,342	42,967	1,089	0	107,906	0	0	0	160,304
FUND BALANCE JUNE 30, 1987	(5,851)	19,911	1,248	0	89,101	0	0	0	104,409

BOISE COUNTY

BASIN ELEMENTARY SCHOOL DISTRICT #072

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	365,709	0	0	0	0	0	0	0	365,709
OTHER LOCAL	10,041	0	11,803	0	0	0	0	0	21,844
STATE SOURCES	212,438	6,481	0	0	0	0	0	0	218,919
FEDERAL SOURCES	0	27,217	16,314	0	0	0	0	0	43,531
OTHER SOURCES	1,632	0	0	0	0	0	0	0	1,632
TOTAL REVENUE	589,820	33,698	28,117	0	0	0	0	0	651,635
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	589,820	33,698	28,117	0	0	0	0	0	651,635
EXPENDITURES									
Elementary School Program	147,238	16,941	0	0	0	0	0	0	164,179
Secondary School Program	124,803	0	0	0	0	0	0	0	124,803
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	272,041	16,941	0	0	0	0	0	0	288,982
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	32,468	3,671	0	0	0	0	0	0	36,139
Instruction Improvement Program	300	0	0	0	0	0	0	0	300
Educational Media Program	1,792	0	0	0	0	0	0	0	1,792
Board of Education Program	2,961	0	0	0	0	0	0	0	2,961
District Administration Program	8,168	0	0	0	0	0	0	0	8,168
School Administration Program	31,158	0	0	0	0	0	0	0	31,158
Business Operation Program	25,353	0	0	0	0	0	0	0	25,353
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	41,485	0	0	0	0	0	0	0	41,485
Maintenance-Bldgs. & Equip.	19,401	0	0	0	0	0	0	0	19,401
Maintenance-Grounds	3,850	0	0	0	0	0	0	0	3,850
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	51,011	0	0	0	0	0	0	0	51,011
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	217,947	3,671	0	0	0	0	0	0	221,618
Food Services Program	0	0	29,563	0	0	0	0	0	29,563
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	29,563	0	0	0	0	0	29,563
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	489,988	20,612	29,563	0	0	0	0	0	540,163
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	489,988	20,612	29,563	0	0	0	0	0	540,163
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	99,832	13,086	(1,446)	0	0	0	0	0	111,472
FUND BALANCE JULY 1, 1986	106,664	24,436	5,015	0	0	0	0	0	136,115
FUND BALANCE JUNE 30, 1987	206,496	37,522	3,569	0	0	0	0	0	247,587

BOISE COUNTY

HORSESHOE BEND SCHOOL DISTRICT #073

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	142.399	0	0	42,051	0	0	0	0	184,450
OTHER LOCAL	10.551	5,849	11,753	1,785	0	0	0	0	29,938
STATE SOURCES	321.393	0	0	0	0	0	0	0	321,393
FEDERAL SOURCES	191	30,065	15,692	0	0	0	0	0	45,948
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	474.534	35,914	27,445	43,836	0	0	0	0	581,729
TRANSFERS IN	10.291	0	0	0	0	0	0	0	10,291
TOTAL REVENUE + TRANSFERS	484,825	35,914	27,445	43,836	0	0	0	0	592,020
EXPENDITURES									
Elementary School Program	143.945	6.735	0	0	0	0	0	0	150,680
Secondary School Program	130.345	2,809	0	0	0	0	0	0	133,154
Exceptional Child Program	12.644	0	0	0	0	0	0	0	12,644
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	2,067	0	0	0	0	0	0	0	2,067
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	2,500	0	0	0	0	0	0	0	2,500
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	291.501	9,544	0	0	0	0	0	0	301,045
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	10.236	9,715	0	0	0	0	0	0	19,951
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	3,565	3,259	0	0	0	0	0	0	6,824
Board of Education Program	2,527	0	0	0	0	0	0	0	2,527
District Administration Program	5,515	0	0	0	0	0	0	0	5,515
School Administration Program	46.687	913	0	0	0	0	0	0	47,600
Business Operation Program	18.447	0	0	0	0	0	0	0	18,447
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	23.189	16.529	0	0	0	0	0	0	39,718
Maintenance-Bldgs. & Equip.	40.435	15,713	0	0	0	0	0	0	56,148
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	3,983	0	0	0	0	0	0	3,983
Transport.-Pupil/to School Program	54,571	0	0	0	0	0	0	0	54,571
Transportation-Activity Program	1,755	0	0	0	0	0	0	0	1,755
General Transportation Program	6,643	0	0	0	0	0	0	0	6,643
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	213,570	50,112	0	0	0	0	0	0	263,682
Food Services Program	12,822	0	17,154	0	0	0	0	0	29,976
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	12,822	0	17,154	0	0	0	0	0	29,976
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	35,005	0	0	0	0	35,005
Debt Services Program - Interest	0	0	0	7,425	0	0	0	0	7,425
TOTAL EXPENDITURES	517,893	59,656	17,154	42,430	0	0	0	0	637,133
FUND Transfers	0	0	10.291	0	0	0	0	0	10,291
TOTAL EXPENDITURES & TRANSFERS	517,893	59,656	27,445	42,430	0	0	0	0	647,424
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(33,068)	(23,742)	0	1,406	0	0	0	0	(55,404)
FUND BALANCE JULY 1, 1986	81,967	121,284	1,657	47,914	0	0	0	0	252,822
FUND BALANCE JUNE 30, 1987	48,899	97,542	1,657	49,320	0	0	0	0	197,418

BONNER COUNTY

BONNER COUNTY SCHOOL DISTRICT #082

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	3.672.473	0	0	0	0	0	0	0	3.672,473
OTHER LOCAL	147,281	6.636	209,331	0	3,844	0	0	0	367,092
STATE SOURCES	6,096,763	28.434	0	0	0	0	0	0	6,125,197
FEDERAL SOURCES	8.010	596,417	258,844	0	0	0	0	0	863,271
OTHER SOURCES	2,612	381	0	0	480	0	0	0	3,473
TOTAL REVENUE	9,927,139	631,868	468,175	0	4,324	0	0	0	11,031,506
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	9,927,139	631,868	468,175	0	4,324	0	0	0	11,031,506
EXPENDITURES									
Elementary School Program	2.516,310	261,853	0	0	0	0	0	0	2,778,163
Secondary School Program	3,000,947	85,611	0	0	0	0	0	0	3,086,558
Exceptional Child Program	9,026	35,843	0	0	0	0	0	0	44.869
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	3.560	0	0	0	0	0	0	0	3,560
TOTAL INSTRUCTION	5,529,843	383,307	0	0	0	0	0	0	5,913,150
Attend./Guidance/Health Program	148.817	470	0	0	0	0	0	0	149,287
Ancillary Program	729,771	32,484	0	0	0	0	0	0	762,255
Instruction Improvement Program	0	27,494	0	0	0	0	0	0	27,494
Educational Media Program	112,957	0	0	0	0	0	0	0	112.957
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	528,922	0	0	0	0	0	0	0	528,922
School Administration Program	648,792	5,076	0	0	0	0	0	0	653,868
Business Operation Program	0	275	0	0	0	0	0	0	275
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	970,279	0	0	0	0	0	0	0	970,279
Maintenance-Bldgs. & Equip.	203,368	7,166	0	0	0	0	0	0	210,534
Maintenance-Grounds	11,449	0	0	0	0	0	0	0	11,449
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	878,898	0	0	0	0	0	0	0	878,898
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	531,732	0	0	0	0	0	0	0	531,732
TOTAL SUPPORT SERVICES	4,764,985	72,965	0	0	0	0	0	0	4,837,950
Food Services Program	4,392	0	472,856	0	0	0	0	0	477.248
Community Services Program	0	393	0	0	0	0	0	0	393
TOTAL NON-INSTRUCTION	4,392	393	472,856	0	0	0	0	0	477,641
Capital Assets Program	0	0	0	0	99,696	0	0	0	99,696
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	21,710	0	0	0	0	0	0	0	21,710
TOTAL EXPENDITURES	10,320,930	456,665	472,856	0	99,696	0	0	0	11,350,147
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	10,320,930	456,665	472,856	0	99,696	0	0	0	11,350,147
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(393,791)	175,203	(4,681)	0	(95,372)	0	0	0	(318,641)
FUND BALANCE JULY 1, 1986	(328,228)	128,881	5,970	0	71,582	0	0	0	(121,795)
FUND BALANCE JUNE 30, 1987	(722,019)	304,084	1,289	0	(23,790)	0	0	0	(440,436)

BONNEVILLE COUNTY

IDAHO FALLS SCHOOL DISTRICT #091

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-690
REVENUE RECEIPTS									
TAXES	5,374,598	0	0	202,291	964,562	0	0	0	6,541,451
OTHER LOCAL	404,883	98,391	482,088	9,191	97,383	0	0	0	1,091,936
STATE SOURCES	12,865,121	57,715	14,315	0	(8,712)	0	0	0	12,928,439
FEDERAL SOURCES	325,845	694,893	335,305	0	0	0	0	0	1,356,043
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	18,970,447	850,999	831,708	211,482	1,053,233	0	0	0	21,917,869
TRANSFERS IN	14,569	0	0	0	0	0	0	0	14,569
TOTAL REVENUE + TRANSFERS	18,985,016	850,999	831,708	211,482	1,053,233	0	0	0	21,932,438
EXPENDITURES									
Elementary School Program	4,795,650	408,890	0	0	161,030	0	0	0	5,365,570
Secondary School Program	5,309,265	74,143	0	0	109,801	0	0	0	5,493,209
Exceptional Child Program	1,401,808	159,337	0	0	1,421	0	0	0	1,562,566
Gifted & Talented Program	139,978	0	0	0	5,796	0	0	0	145,774
Interscholastic Program	142,874	0	0	0	0	0	0	0	142,874
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	21,735	166	0	0	0	0	0	0	21,901
Adult School Program	43,675	49,037	0	0	1,779	0	0	0	94,491
TOTAL INSTRUCTION	11,654,985	691,573	0	0	279,827	0	0	0	12,826,385
Attend./Guidance/Health Program	540,674	44,482	0	0	0	0	0	0	585,156
Ancillary Program	429,912	4,675	0	0	0	0	0	0	434,587
Instruction Improvement Program	259,451	16,725	0	0	16,500	0	0	0	292,676
Educational Media Program	284,722	0	0	0	0	0	0	0	284,722
Board of Education Program	108,214	0	0	0	0	0	0	0	108,214
District Administration Program	358,746	24,275	0	0	0	0	0	0	383,021
School Administration Program	1,071,144	2,758	0	0	0	0	0	0	1,073,902
Business Operation Program	222,246	0	0	0	0	0	0	0	222,246
Central Service Program	34,415	0	0	0	0	0	0	0	34,415
Buildings-Care Program	1,777,573	1,867	0	0	16,891	0	0	0	1,796,331
Maintenance-Bldgs. & Equip.	787,505	0	0	0	20,130	0	0	0	807,635
Maintenance-Grounds	169,424	0	0	0	31,999	0	0	0	201,423
Security Program	16,886	0	0	0	0	0	0	0	16,886
Transport.-Pupil/to School Program	664,804	25,815	0	0	352,935	0	0	0	1,043,554
Transportation-Activity Program	63,151	0	0	0	0	0	0	0	63,151
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	6,788,867	120,597	0	0	438,455	0	0	0	7,347,919
Food Services Program	0	50	890,121	0	0	0	0	0	890,171
Community Services Program	0	63	0	0	0	0	0	0	63
TOTAL NON-INSTRUCTION	0	113	890,121	0	0	0	0	0	890,234
Capital Assets Program	0	1,275	0	0	588,479	0	0	0	589,754
Debt Services Program - Principal	0	0	0	230,000	0	0	0	0	230,000
Debt Services Program - Interest	0	0	0	33,218	0	0	0	0	33,218
TOTAL EXPENDITURES	18,643,852	813,558	890,121	263,218	1,306,761	0	0	0	21,917,510
FUND Transfers	0	14,569	0	0	0	0	0	0	14,569
TOTAL EXPENDITURES & TRANSFERS	18,643,852	828,127	890,121	263,218	1,306,761	0	0	0	21,932,079
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	341,164	22,872	(58,413)	(51,736)	(253,528)	0	0	0	359
FUND BALANCE JULY 1, 1986	905,167	160,556	170,078	130,345	533,708	0	0	0	1,899,854
FUND BALANCE JUNE 30, 1987	1,246,331	183,428	111,665	78,609	280,180	0	0	0	1,900,213

BONNEVILLE COUNTY

SWAN VALLEY ELEM. SCHOOL DISTRICT #092

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	95,383	0	0	0	20,069	0	0	0	115,452
OTHER LOCAL	16,364	0	4,909	0	0	0	0	1,967	21,273
STATE SOURCES	240,596	0	0	0	0	0	0	0	240,596
FEDERAL SOURCES	5,097	15,487	7,701	0	0	0	0	0	28,285
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	357,440	15,487	12,610	0	20,069	0	0	1,967	405,606
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	357,440	15,487	12,610	0	20,069	0	0	1,967	405,606
EXPENDITURES									
Elementary School Program	168,569	14,519	0	0	0	0	0	0	183,088
Secondary School Program	78,719	0	0	0	0	0	0	0	78,719
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	247,288	14,519	0	0	0	0	0	0	261,807
Attend./Guidance/Health Program	217	0	0	0	0	0	0	0	217
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	15,911	0	0	0	0	0	0	0	15,911
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	21,813	0	0	0	0	0	0	0	21,813
Maintenance-Bldgs. & Equip.	0	0	0	0	0	0	0	0	0
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	20,784	0	0	0	0	0	0	0	20,784
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	26,215	0	0	0	0	0	0	0	26,215
TOTAL SUPPORT SERVICES	84,940	0	0	0	0	0	0	0	84,940
Food Services Program	0	0	12,943	0	0	0	0	0	12,943
Community Services Program	0	0	0	0	0	0	0	2,368	0
TOTAL NON-INSTRUCTION	0	0	12,943	0	0	0	0	2,368	12,943
Capital Assets Program	0	0	0	0	39,805	0	0	0	39,805
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	332,228	14,519	12,943	0	39,805	0	0	2,368	399,495
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	332,228	14,519	12,943	0	39,805	0	0	2,368	399,495
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	25,212	968	(333)	0	(19,736)	0	0	(401)	6,111
FUND BALANCE JULY 1, 1986	94,157	(475)	1,373	0	88,912	0	0	401	183,967
FUND BALANCE JUNE 30, 1987	119,369	493	1,040	0	69,176	0	0	0	190,078

BONNEVILLE COUNTY

BONNEVILLE JT. SCHOOL DISTRICT #093

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,838,735	0	0	1,755,700	515,271	0	0	0	4,109,706
OTHER LOCAL	90,047	10,221	557,694	19,980	226,361	0	0	0	904,303
STATE SOURCES	10,164,980	10,676	11,656	0	0	0	0	0	10,187,312
FEDERAL SOURCES	261,309	371,953	299,590	0	0	0	0	0	932,852
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	12,355,071	392,850	868,940	1,775,680	741,632	0	0	0	16,134,173
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	12,355,071	392,850	868,940	1,775,680	741,632	0	0	0	16,134,173
EXPENDITURES									
Elementary School Program	3,615,692	181,923	0	0	0	0	0	0	3,797,615
Secondary School Program	3,146,292	5,859	0	0	0	0	0	0	3,152,151
Exceptional Child Program	710,298	127,549	0	0	0	0	0	0	837,847
Gifted & Talented Program	71,937	19,096	0	0	0	0	0	0	91,033
Interscholastic Program	65,464	0	0	0	0	0	0	0	65,464
School Activity Program	28,459	0	0	0	0	0	0	0	28,459
Summer School Program	0	11,116	0	0	0	0	0	0	11,116
Adult School Program	50,240	0	0	0	0	0	0	0	50,240
TOTAL INSTRUCTION	7,688,382	345,543	0	0	0	0	0	0	8,033,925
Attend./Guidance/Health Program	243,270	0	0	0	0	0	0	0	243,270
Ancillary Program	326,777	0	0	0	0	0	0	0	326,777
Instruction Improvement Program	10,154	5,836	0	0	0	0	0	0	15,990
Educational Media Program	137,971	34,171	0	0	0	0	0	0	172,142
Board of Education Program	50,979	0	0	0	0	0	0	0	50,979
District Administration Program	354,714	18,400	0	0	0	0	0	0	373,114
School Administration Program	724,154	0	0	0	0	0	0	0	724,154
Business Operation Program	142,605	0	0	0	0	0	0	0	142,605
Central Service Program	12,025	0	0	0	0	0	0	0	12,025
Buildings-Care Program	1,235,684	0	0	0	0	0	0	0	1,235,684
Maintenance-Bldgs. & Equip.	282,010	1,861	0	0	0	0	0	0	283,871
Maintenance-Grounds	29,169	0	0	0	0	0	0	0	29,169
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	627,300	0	0	0	0	0	0	0	627,300
Transportation-Activity Program	4,306	0	0	0	0	0	0	0	4,306
General Transportation Program	37,702	0	0	0	0	0	0	0	37,702
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	4,218,820	60,268	0	0	0	0	0	0	4,279,088
Food Services Program	62,434	0	859,695	0	0	0	0	0	922,129
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	62,434	0	859,695	0	0	0	0	0	922,129
Capital Assets Program	0	0	0	0	8,913,332	0	0	0	8,913,332
Debt Services Program - Principal	626	0	0	310,000	0	0	0	0	310,626
Debt Services Program - Interest	9,960	0	0	1,078,028	0	0	0	0	1,087,988
TOTAL EXPENDITURES	11,980,222	405,811	859,695	1,388,028	8,913,332	0	0	0	23,547,088
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	11,980,222	405,811	859,695	1,388,028	8,913,332	0	0	0	23,547,088
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	374,849	(12,961)	9,245	387,652	(8,171,700)	0	0	0	(7,412,915)
FUND BALANCE JULY 1, 1986	(131,310)	34,570	(41,992)	430,925	8,251,874	0	0	0	8,544,067
FUND BALANCE JUNE 30, 1987	243,539	21,609	(32,747)	818,577	80,174	0	0	0	1,131,152

BOUNDARY COUNTY

BOUNDARY COUNTY SCHOOL DISTRICT #101

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	850,802	0	0	64,588	0	0	0	0	915,390
OTHER LOCAL	69,709	0	114,281	0	0	0	0	0	183,990
STATE SOURCES	2,388,774	0	0	0	0	0	0	0	2,388,774
FEDERAL SOURCES	30,517	306,597	97,010	0	0	0	0	0	434,124
OTHER SOURCES	17,397	0	0	0	0	0	0	0	17,397
TOTAL REVENUE	3,357,199	306,597	211,291	64,588	0	0	0	0	3,939,675
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	3,357,199	306,597	211,291	64,588	0	0	0	0	3,939,675
EXPENDITURES									
Elementary School Program	837,242	124,282	0	0	0	0	0	0	961,524
Secondary School Program	883,748	4,838	0	0	0	0	0	0	888,586
Exceptional Child Program	160,737	13,728	0	0	0	0	0	0	174,465
Gifted & Talented Program	17,903	0	0	0	0	0	0	0	17,903
Interscholastic Program	10,227	0	0	0	0	0	0	0	10,227
School Activity Program	56,818	0	0	0	0	0	0	0	56,818
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,966,675	142,848	0	0	0	0	0	0	2,109,523
Attend./Guidance/Health Program	30,841	0	0	0	0	0	0	0	30,841
Ancillary Program	72,096	11,084	0	0	0	0	0	0	83,180
Instruction Improvement Program	23,415	4,563	0	0	0	0	0	0	27,978
Educational Media Program	28,012	0	0	0	0	0	0	0	28,012
Board of Education Program	113,454	6,696	0	0	0	0	0	0	120,150
District Administration Program	85,276	0	0	0	0	0	0	0	85,276
School Administration Program	239,924	7,924	0	0	0	0	0	0	247,848
Business Operation Program	43,718	0	0	0	0	0	0	0	43,718
Central Service Program	29,020	0	0	0	0	0	0	0	29,020
Buildings-Care Program	355,696	0	0	0	0	0	0	0	355,696
Maintenance-Bldgs. & Equip.	45,067	44,116	0	0	0	0	0	0	89,183
Maintenance-Grounds	1,552	0	0	0	0	0	0	0	1,552
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	337,203	28,925	0	0	0	0	0	0	366,128
Transportation-Activity Program	12,672	0	0	0	0	0	0	0	12,672
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,417,946	103,308	0	0	0	0	0	0	1,521,254
Food Services Program	0	12,251	211,291	0	0	0	0	0	223,542
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	12,251	211,291	0	0	0	0	0	223,542
Capital Assets Program	0	36,391	0	0	3,810	0	0	0	40,201
Debt Services Program - Principal	0	0	0	60,000	0	0	0	0	60,000
Debt Services Program - Interest	0	0	0	11,334	0	0	0	0	11,334
TOTAL EXPENDITURES	3,384,621	294,798	211,291	71,334	3,810	0	0	0	3,965,854
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	3,384,621	294,798	211,291	71,334	3,810	0	0	0	3,965,854
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(27,422)	11,799	0	(6,746)	(3,810)	0	0	0	(26,179)
FUND BALANCE JULY 1, 1986	(35,977)	128,520	0	31,824	3,810	0	0	0	128,177
FUND BALANCE JUNE 30, 1987	(63,399)	140,319	0	25,078	0	0	0	0	101,998

BUTTE COUNTY

ARCO JT. SCHOOL DISTRICT #111

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	396,892	0	0	0	0	0	0	0	396,892
OTHER LOCAL	6,577	0	42,819	0	889	0	0	0	50,285
STATE SOURCES	1,307,638	0	0	0	0	0	0	0	1,307,638
FEDERAL SOURCES	36,971	64,319	41,176	0	312,950	0	0	0	455,416
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,748,078	64,319	83,995	0	313,839	0	0	0	2,210,231
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,748,078	64,319	83,995	0	313,839	0	0	0	2,210,231
EXPENDITURES									
Elementary School Program	397,738	41,999	0	0	0	0	0	0	439,737
Secondary School Program	556,966	0	0	0	0	0	0	0	556,966
Exceptional Child Program	115,114	20,136	0	0	0	0	0	0	135,250
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	6,647	0	0	0	0	0	0	0	6,647
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,076,465	62,135	0	0	0	0	0	0	1,138,600
Attend./Guidance/Health Program	32,539	0	0	0	0	0	0	0	32,539
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	30,328	0	0	0	0	0	0	0	30,328
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	105,299	0	0	0	0	0	0	0	105,299
School Administration Program	117,205	0	0	0	0	0	0	0	117,205
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	241,994	0	0	0	0	0	0	0	241,994
Maintenance-Bldgs. & Equip.	63,571	137	0	0	3,300	0	0	0	67,008
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	129,112	0	0	0	0	0	0	0	129,112
Transportation-Activity Program	1,967	0	0	0	0	0	0	0	1,967
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	722,015	137	0	0	3,300	0	0	0	725,452
Food Services Program	0	0	98,139	0	0	0	0	0	98,139
Community Services Program	288	0	0	0	0	0	0	0	288
TOTAL NON-INSTRUCTION	288	0	98,139	0	0	0	0	0	98,427
Capital Assets Program	4,472	0	0	0	371,267	0	0	0	375,739
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	4,258	0	0	0	0	0	0	0	4,258
TOTAL EXPENDITURES	1,807,498	62,272	98,139	0	374,567	0	0	0	2,342,476
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,807,498	62,272	98,139	0	374,567	0	0	0	2,342,476
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(59,420)	2,047	(14,144)	0	(60,728)	0	0	0	(132,245)
FUND BALANCE JULY 1, 1986	(65,744)	5,201	(21,463)	0	76,333	0	0	0	(5,673)
FUND BALANCE JUNE 30, 1987	(125,164)	7,248	(35,607)	0	15,605	0	0	0	(137,918)

CAMAS COUNTY SCHOOL DISTRICT #121

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	176,301	0	0	0	0	0	0	0	176,301
OTHER LOCAL	18,754	1,189	14,828	0	10,001	0	0	7,092	44,772
STATE SOURCES	371,209	0	392	0	0	0	0	0	371,601
FEDERAL SOURCES	9,336	23,605	12,393	0	0	0	0	0	45,334
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	575,600	24,794	27,613	0	10,001	0	0	7,092	638,008
TRANSFERS IN	0	829	0	0	4,000	0	0	0	4,829
TOTAL REVENUE + TRANSFERS	575,600	25,623	27,613	0	14,001	0	0	7,092	642,837
EXPENDITURES									
Elementary School Program	208,350	0	0	0	0	0	0	0	208,350
Secondary School Program	189,233	0	0	0	0	0	0	0	189,233
Exceptional Child Program	0	13,875	0	0	0	0	0	0	13,875
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	397,583	13,875	0	0	0	0	0	0	411,458
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	22,645	0	0	0	0	0	0	0	22,645
District Administration Program	0	0	0	0	0	0	0	0	0
School Administration Program	42,826	0	0	0	0	0	0	0	42,826
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	67,224	0	0	0	0	0	0	0	67,224
Maintenance-Bldgs. & Equip.	2,859	0	0	0	0	0	0	0	2,859
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	34,355	0	0	0	0	0	0	0	34,355
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	8,979	0
TOTAL SUPPORT SERVICES	169,909	0	0	0	0	0	0	8,979	169,909
Food Services Program	0	0	27,360	0	0	0	0	0	27,360
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	27,360	0	0	0	0	0	27,360
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	567,492	13,875	27,360	0	0	0	0	8,979	608,727
FUND Transfers	4,829	0	0	0	0	0	0	0	4,829
TOTAL EXPENDITURES & TRANSFERS	572,321	13,875	27,360	0	0	0	0	8,979	613,556
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	3,279	11,748	253	0	14,001	0	0	(1,887)	29,281
FUND BALANCE JULY 1, 1986	16,633	15,100	5,636	0	61,977	0	0	5,402	99,346
FUND BALANCE JUNE 30, 1987	19,912	26,848	5,889	0	75,978	0	0	3,515	128,627

CANYON COUNTY

NAMPA SCHOOL DISTRICT #131

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	2,607,041	0	0	436,197	1,123,524	0	0	0	4,166,762
OTHER LOCAL	306,700	1,377	409,391	12,158	48,301	0	0	30,222	777,927
STATE SOURCES	10,594,410	26,614	10,545	0	0	0	0	0	10,631,569
FEDERAL SOURCES	81,607	1,197,339	447,411	0	15,000	0	0	0	1,741,357
OTHER SOURCES	1,616	0	0	0	0	0	0	0	1,616
TOTAL REVENUE	13,591,374	1,225,330	867,347	448,355	1,186,825	0	0	30,222	17,319,231
TRANSFERS IN	61,158	0	0	0	0	0	0	0	61,158
TOTAL REVENUE + TRANSFERS	13,652,532	1,225,330	867,347	448,355	1,186,825	0	0	30,222	17,380,389
EXPENDITURES									
Elementary School Program	3,520,398	3,326	0	0	0	0	0	4,240	3,523,724
Secondary School Program	4,412,518	0	0	0	0	0	0	0	4,412,518
Exceptional Child Program	1,217,745	869,645	0	0	0	0	0	0	2,087,390
Gifted & Talented Program	81,467	0	0	0	0	0	0	0	81,467
Interscholastic Program	133,937	0	0	0	0	0	0	0	133,937
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	15,707	0	0	0	0	0	0	0	15,707
TOTAL INSTRUCTION	9,381,772	872,971	0	0	0	0	0	4,240	10,254,743
Attend./Guidance/Health Program	296,843	53,475	0	0	0	0	0	0	350,318
Ancillary Program	342,320	0	0	0	0	0	0	0	342,320
Instruction Improvement Program	235,251	67,962	0	0	0	0	0	0	303,213
Educational Media Program	179,680	123,988	0	0	0	0	0	0	303,668
Board of Education Program	188,245	0	0	0	0	0	0	0	188,245
District Administration Program	194,899	38,129	0	0	0	0	0	0	233,028
School Administration Program	706,945	0	0	0	0	0	0	0	706,945
Business Operation Program	140,976	0	0	0	0	0	0	0	140,976
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	1,088,453	1,522	0	0	0	0	0	0	1,089,975
Maintenance-Bldgs. & Equip.	340,384	0	0	0	0	0	0	0	340,384
Maintenance-Grounds	22,000	0	0	0	0	0	0	0	22,000
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	514,590	0	0	0	0	0	0	0	514,590
Transportation-Activity Program	45,438	0	0	0	0	0	0	0	45,438
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	4,296,024	285,076	0	0	0	0	0	0	4,581,100
Food Services Program	0	(41)	919,809	0	0	0	0	0	919,768
Community Services Program	0	0	0	0	0	0	0	17,095	0
TOTAL NON-INSTRUCTION	0	(41)	919,809	0	0	0	0	17,095	919,768
Capital Assets Program	14,425	0	0	0	348,294	0	0	0	362,719
Debt Services Program - Principal	0	0	0	295,000	0	0	0	0	295,000
Debt Services Program - Interest	55,430	0	0	168,309	4,755	0	0	0	228,494
TOTAL EXPENDITURES	13,747,651	1,158,006	919,809	463,309	353,049	0	0	21,335	16,641,824
FUND Transfers	0	36,314	24,602	0	0	0	0	242	60,916
TOTAL EXPENDITURES & TRANSFERS	13,747,651	1,194,320	944,411	463,309	353,049	0	0	21,577	16,702,740
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(95,119)	31,010	(77,064)	(14,954)	833,776	0	0	8,645	677,649
FUND BALANCE JULY 1, 1986	213,692	105,171	320,467	213,813	305,758	0	0	211,107	1,158,901
FUND BALANCE JUNE 30, 1987	118,573	136,181	243,403	198,859	1,139,534	0	0	219,752	1,836,550

CANYON COUNTY

CALDWELL SCHOOL DISTRICT #132

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,737,530	0	0	211,778	260,604	0	0	0	2,209,912
OTHER LOCAL	102,640	48,378	204,345	8,248	6,730	52,912	0	21,532	423,253
STATE SOURCES	5,664,531	120,536	7,301	0	0	0	0	0	5,792,368
FEDERAL SOURCES	4,891	688,924	358,629	0	0	0	0	0	1,052,444
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	7,509,592	857,838	570,275	220,026	267,334	52,912	0	21,532	9,477,977
TRANSFERS IN	45,688	0	0	0	0	0	0	0	45,688
TOTAL REVENUE + TRANSFERS	7,555,280	857,838	570,275	220,026	267,334	52,912	0	21,532	9,523,665
EXPENDITURES									
Elementary School Program	2,216,889	398,385	0	0	16,206	0	0	0	2,631,480
Secondary School Program	2,275,700	59,790	0	0	32,190	0	0	0	2,367,680
Exceptional Child Program	356,107	59,566	0	0	0	0	0	0	415,673
Gifted & Talented Program	23,500	5,598	0	0	0	0	0	0	29,098
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	121,328	0	0	0	0	0	12,500	121,328
TOTAL INSTRUCTION	4,872,196	644,667	0	0	48,396	0	0	12,500	5,565,259
Attend./Guidance/Health Program	177,829	48,371	0	0	0	0	0	0	226,200
Ancillary Program	147,492	8,175	0	0	0	0	0	0	155,667
Instruction Improvement Program	6,752	3,020	0	0	0	0	0	0	9,772
Educational Media Program	138,078	1,903	0	0	0	0	0	0	139,981
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	226,457	45,198	0	0	0	0	0	165	271,655
School Administration Program	532,935	16,197	0	0	0	0	0	0	549,132
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	673,955	2,795	0	0	0	13,630	0	0	690,380
Maintenance-Bldgs. & Equip.	83,186	0	0	0	0	40,316	0	0	123,502
Maintenance-Grounds	44,102	0	0	0	0	0	0	0	44,102
Security Program	5,477	0	0	0	0	0	0	0	5,477
Transport.-Pupil/to School Program	376,763	13,558	0	0	0	0	0	0	390,321
Transportation-Activity Program	25,094	579	0	0	0	0	0	0	25,673
General Transportation Program	4,702	0	0	0	0	0	0	0	4,702
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,442,822	139,796	0	0	0	53,946	0	165	2,636,564
Food Services Program	0	0	560,016	0	0	0	0	0	560,016
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	560,016	0	0	0	0	0	560,016
Capital Assets Program	0	0	0	0	287,196	0	0	0	287,196
Debt Services Program - Principal	0	0	0	35,125	0	0	0	0	35,125
Debt Services Program - Interest	0	0	0	201,583	0	0	0	0	201,583
TOTAL EXPENDITURES	7,315,018	784,463	560,016	236,708	335,592	53,946	0	12,665	9,285,743
FUND Transfers	0	11,210	34,478	0	0	0	0	0	45,688
TOTAL EXPENDITURES & TRANSFERS	7,315,018	795,673	594,494	236,708	335,592	53,946	0	12,665	9,331,431
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	240,262	62,165	(24,219)	(16,682)	(68,258)	(1,034)	0	8,867	192,234
FUND BALANCE JULY 1, 1986	36,946	39,941	95,394	93,607	133,840	8,500	0	92,755	408,228
FUND BALANCE JUNE 30, 1987	277,208	102,106	71,175	76,925	65,582	7,466	0	101,622	600,462

CANYON COUNTY

WILDER SCHOOL DISTRICT #133

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	233,773	0	0	0	0	0	0	0	233,773
OTHER LOCAL	35,556	0	11,634	0	1,976	0	0	0	49,166
STATE SOURCES	700,737	1,953	0	0	0	0	0	0	702,690
FEDERAL SOURCES	17,505	260,234	80,390	0	0	0	0	0	358,129
OTHER SOURCES	337	0	0	0	0	0	0	0	337
TOTAL REVENUE	987,908	262,187	92,024	0	1,976	0	0	0	1,344,095
TRANSFERS IN	5,090	0	0	0	0	0	0	0	5,090
TOTAL REVENUE + TRANSFERS	992,998	262,187	92,024	0	1,976	0	0	0	1,349,185
EXPENDITURES									
Elementary School Program	236,252	158,298	0	0	0	0	0	0	394,550
Secondary School Program	304,166	41,318	0	0	0	0	0	0	345,484
Exceptional Child Program	57,660	0	0	0	0	0	0	0	57,660
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	2,000	34,467	0	0	0	0	0	0	36,467
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	600,078	234,083	0	0	0	0	0	0	834,161
Attend./Guidance/Health Program	20,337	0	0	0	0	0	0	0	20,337
Ancillary Program	1,087	8,402	0	0	0	0	0	0	9,489
Instruction Improvement Program	2,820	0	0	0	0	0	0	0	2,820
Educational Media Program	22,753	346	0	0	0	0	0	0	23,099
Board of Education Program	10,455	0	0	0	0	0	0	0	10,455
District Administration Program	34,002	0	0	0	0	0	0	0	34,002
School Administration Program	84,416	1,106	0	0	0	0	0	0	85,522
Business Operation Program	28,999	0	0	0	0	0	0	0	28,999
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	130,091	0	0	0	0	0	0	0	130,091
Maintenance-Bldgs. & Equip.	0	0	0	0	0	0	0	0	0
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	52,358	0	0	0	0	0	0	0	52,358
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	5,090	0	0	0	0	0	0	5,090
TOTAL SUPPORT SERVICES	387,318	14,944	0	0	0	0	0	0	402,262
Food Services Program	0	0	91,360	0	0	0	0	0	91,360
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	91,360	0	0	0	0	0	91,360
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	987,396	249,027	91,360	0	0	0	0	0	1,327,783
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	987,396	249,027	91,360	0	0	0	0	0	1,327,783
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	5,602	13,160	664	0	1,976	0	0	0	21,402
FUND BALANCE JULY 1, 1986	21,471	1,532	17,606	0	30,034	0	0	0	70,643
FUND BALANCE JUNE 30, 1987	27,073	14,692	18,270	0	32,010	0	0	0	92,045

CANYON COUNTY

MIDDLETON SCHOOL DISTRICT #134

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	485,067	0	0	264,816	18,623	0	0	0	768,506
OTHER LOCAL	46,184	0	98,637	6,995	104,885	0	0	0	256,701
STATE SOURCES	2,526,939	11,207	3,036	0	0	0	0	0	2,541,182
FEDERAL SOURCES	0	132,230	132,699	0	69,680	0	0	0	334,609
OTHER SOURCES	18,690	0	0	0	0	0	0	0	18,690
TOTAL REVENUE	3,076,880	143,437	234,372	271,811	193,188	0	0	0	3,919,688
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	3,076,880	143,437	234,372	271,811	193,188	0	0	0	3,919,688
EXPENDITURES									
Elementary School Program	795,548	74,258	0	0	0	0	0	0	869,806
Secondary School Program	819,171	11,207	0	0	0	0	0	0	830,378
Exceptional Child Program	184,405	35,177	0	0	0	0	0	0	219,582
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	55,268	0	0	0	0	0	0	0	55,268
School Activity Program	5,492	0	0	0	0	0	0	0	5,492
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,859,884	120,642	0	0	0	0	0	0	1,980,526
Attend./Guidance/Health Program	90,710	0	0	0	0	0	0	0	90,710
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	567	0	0	0	0	0	0	567
Educational Media Program	75,265	14,830	0	0	0	0	0	0	90,095
Board of Education Program	22,597	45	0	0	0	0	0	0	22,642
District Administration Program	63,668	0	0	0	0	0	0	0	63,668
School Administration Program	213,951	0	0	0	0	0	0	0	213,951
Business Operation Program	12,246	0	0	0	0	0	0	0	12,246
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	307,205	0	0	0	0	0	0	0	307,205
Maintenance-Bldgs. & Equip.	48,664	0	0	0	0	0	0	0	48,664
Maintenance-Grounds	2,350	0	0	0	0	0	0	0	2,350
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	227,529	0	0	0	0	0	0	0	227,529
Transportation-Activity Program	12,006	0	0	0	0	0	0	0	12,006
General Transportation Program	1,729	0	0	0	0	0	0	0	1,729
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,077,920	15,442	0	0	0	0	0	0	1,093,362
Food Services Program	0	0	243,147	0	0	0	0	0	243,147
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	243,147	0	0	0	0	0	243,147
Capital Assets Program	18,690	0	0	0	2,013,732	0	0	0	2,032,422
Debt Services Program - Principal	653	0	0	45,000	0	0	0	0	45,653
Debt Services Program - Interest	4,791	0	0	176,982	0	0	0	0	181,773
TOTAL EXPENDITURES	2,961,938	136,084	243,147	221,982	2,013,732	0	0	0	5,576,883
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	2,961,938	136,084	243,147	221,982	2,013,732	0	0	0	5,576,883
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	114,942	7,353	(8,775)	49,829	(1,820,544)	0	0	0	(1,657,195)
FUND BALANCE JULY 1, 1986	(97,327)	244	26,123	27,238	2,546,015	0	0	0	2,502,293
FUND BALANCE JUNE 30, 1987	17,615	7,597	17,348	77,067	725,471	0	0	0	845,098

CANYON COUNTY

NOTUS SCHOOL DISTRICT #135

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	170,998	0	0	70,384	32,221	0	0	0	273,603
OTHER LOCAL	9,180	280	20,731	4,310	2,958	0	0	29,098	37,459
STATE SOURCES	603,047	0	0	0	0	0	0	0	603,047
FEDERAL SOURCES	12,321	64,744	26,589	0	0	0	0	0	103,654
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	795,546	65,024	47,320	74,694	35,179	0	0	29,098	1,017,763
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	795,546	65,024	47,320	74,694	35,179	0	0	29,098	1,017,763
EXPENDITURES									
Elementary School Program	174,221	45,532	0	0	0	0	0	0	219,753
Secondary School Program	243,963	0	0	0	0	0	0	0	243,963
Exceptional Child Program	27,000	6,720	0	0	0	0	0	0	33,720
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	4,138	0	0	0	0	0	0	0	4,138
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	449,322	52,252	0	0	0	0	0	0	501,574
Attend./Guidance/Health Program	12,493	0	0	0	0	0	0	0	12,493
Ancillary Program	18,624	0	0	0	0	0	0	0	18,624
Instruction Improvement Program	10,118	5,841	0	0	0	0	0	0	15,959
Educational Media Program	8,810	0	0	0	0	0	0	0	8,810
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	45,821	0	0	0	0	0	0	0	45,821
School Administration Program	45,267	0	0	0	0	0	0	0	45,267
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	45,142	0	0	0	0	0	0	0	45,142
Maintenance-Bldgs. & Equip.	80,123	0	0	0	0	0	0	0	80,123
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	34,506	0	0	0	0	0	0	0	34,506
Transportation-Activity Program	2,411	0	0	0	0	0	0	0	2,411
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	12,561	0	0	0	0	0	0	0	12,561
TOTAL SUPPORT SERVICES	315,876	5,841	0	0	0	0	0	0	321,717
Food Services Program	5,940	0	47,974	0	0	0	0	0	53,914
Community Services Program	0	0	0	0	0	0	0	31,025	0
TOTAL NON-INSTRUCTION	5,940	0	47,974	0	0	0	0	31,025	53,914
Capital Assets Program	0	0	0	0	22,875	0	0	0	22,875
Debt Services Program - Principal	0	0	0	30,000	0	0	0	0	30,000
Debt Services Program - Interest	0	0	0	22,572	0	0	0	0	22,572
TOTAL EXPENDITURES	771,138	58,093	47,974	52,572	22,875	0	0	31,025	952,652
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	771,138	58,093	47,974	52,572	22,875	0	0	31,025	952,652
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	24,408	6,931	(654)	22,122	12,304	0	0	(1,927)	65,111
FUND BALANCE JULY 1, 1986	28,098	4,255	18	70,189	32,967	0	0	11,035	135,527
FUND BALANCE JUNE 30, 1987	52,506	11,186	(636)	92,311	45,271	0	0	9,108	200,638

CANYON COUNTY

MELBA JT. SCHOOL DISTRICT #136

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	212,505	0	0	57,856	86,994	0	0	0	357,355
OTHER LOCAL	27,420	0	18,437	0	0	0	0	0	45,857
STATE SOURCES	847,803	20,436	0	0	0	0	0	0	868,239
FEDERAL SOURCES	0	42,790	27,298	0	0	0	0	0	70,088
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,087,728	63,226	45,735	57,856	86,994	0	0	0	1,341,539
TRANSFERS IN	0	0	35,000	0	0	0	0	0	35,000
TOTAL REVENUE + TRANSFERS	1,087,728	63,226	80,735	57,856	86,994	0	0	0	1,376,539
EXPENDITURES									
Elementary School Program	246,742	23,408	0	0	0	0	0	0	270,150
Secondary School Program	372,157	7,282	0	0	0	0	0	0	379,439
Exceptional Child Program	27,847	27,847	0	0	0	0	0	0	55,694
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	3,000	0	0	0	0	0	0	0	3,000
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	649,746	58,537	0	0	0	0	0	0	708,283
Attend./Guidance/Health Program	4,315	0	0	0	0	0	0	0	4,315
Ancillary Program	17,815	0	0	0	0	0	0	0	17,815
Instruction Improvement Program	22,536	0	0	0	0	0	0	0	22,536
Educational Media Program	25,166	4,280	0	0	0	0	0	0	29,446
Board of Education Program	3,871	0	0	0	0	0	0	0	3,871
District Administration Program	40,600	0	0	0	0	0	0	0	40,600
School Administration Program	67,156	0	0	0	0	0	0	0	67,156
Business Operation Program	54,113	0	0	0	0	0	0	0	54,113
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	86,196	0	0	0	0	0	0	0	86,196
Maintenance-Bldgs. & Equip.	22,593	0	0	0	0	0	0	0	22,593
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	60,842	0	0	0	0	0	0	0	60,842
Transportation-Activity Program	31,706	0	0	0	0	0	0	0	31,706
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	19,032	0	0	0	0	0	0	0	19,032
TOTAL SUPPORT SERVICES	455,941	4,280	0	0	0	0	0	0	460,221
Food Services Program	0	0	75,081	0	0	0	0	0	75,081
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	75,081	0	0	0	0	0	75,081
Capital Assets Program	0	0	0	0	70,410	0	0	0	70,410
Debt Services Program - Principal	0	0	0	10,000	0	0	0	0	10,000
Debt Services Program - Interest	0	0	0	31,354	0	0	0	0	31,354
TOTAL EXPENDITURES	1,105,687	62,817	75,081	41,354	70,410	0	0	0	1,355,349
FUND Transfers	35,000	0	0	0	0	0	0	0	35,000
TOTAL EXPENDITURES & TRANSFERS	1,140,687	62,817	75,081	41,354	70,410	0	0	0	1,390,349
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(52,959)	409	5,654	16,502	16,584	0	0	0	(13,810)
FUND BALANCE JULY 1, 1986	242,541	5,057	21,421	109,110	37,814	0	0	0	415,943
FUND BALANCE JUNE 30, 1987	189,582	5,466	27,075	125,612	54,398	0	0	0	402,133

CANYON COUNTY

PARMA SCHOOL DISTRICT #137

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	476,738	0	0	0	127,989	0	0	0	604,727
OTHER LOCAL	21,756	0	38,254	0	10,604	0	0	0	70,614
STATE SOURCES	1,411,933	3,109	1,315	0	0	0	0	0	1,416,357
FEDERAL SOURCES	932	147,811	84,035	0	0	0	0	0	232,778
OTHER SOURCES	465	0	0	0	0	0	0	0	465
TOTAL REVENUE	1,911,824	150,920	123,604	0	138,593	0	0	0	2,324,941
TRANSFERS IN	2,361	0	0	0	21,130	0	0	0	23,491
TOTAL REVENUE + TRANSFERS	1,914,185	150,920	123,604	0	159,723	0	0	0	2,348,432
EXPENDITURES									
Elementary School Program	448,062	85,689	0	0	9,061	0	0	0	542,812
Secondary School Program	642,508	30,392	0	0	14,686	0	0	0	687,586
Exceptional Child Program	74,987	16,407	0	0	0	0	0	0	91,394
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	34,492	0	0	0	12,365	0	0	0	46,857
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	2,547	0	0	0	0	0	0	2,547
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,200,049	135,035	0	0	36,112	0	0	0	1,371,196
Attend./Guidance/Health Program	66,969	7,134	0	0	0	0	0	0	74,103
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	6,656	3,407	0	0	0	0	0	0	10,063
Educational Media Program	8,639	6,527	0	0	0	0	0	0	15,166
Board of Education Program	10,938	1,427	0	0	0	0	0	0	12,365
District Administration Program	72,300	0	0	0	13,950	0	0	0	86,250
School Administration Program	132,789	0	0	0	0	0	0	0	132,789
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	193,104	0	0	0	2,465	0	0	0	195,569
Maintenance-Bldgs. & Equip.	14,770	0	0	0	1,072	0	0	0	15,842
Maintenance-Grounds	5,504	0	0	0	685	0	0	0	6,189
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	98,633	503	0	0	0	0	0	0	99,136
Transportation-Activity Program	3,810	0	0	0	0	0	0	0	3,810
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	614,112	18,998	0	0	18,172	0	0	0	651,282
Food Services Program	0	0	109,761	0	2,846	0	0	0	112,607
Community Services Program	4,917	0	0	0	0	0	0	0	4,917
TOTAL NON-INSTRUCTION	4,917	0	109,761	0	2,846	0	0	0	117,524
Capital Assets Program	0	0	0	0	27,489	0	0	0	27,489
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	747	0	0	0	0	0	0	0	747
TOTAL EXPENDITURES	1,819,825	154,033	109,761	0	84,619	0	0	0	2,168,238
FUND Transfers	21,130	2,361	0	0	0	0	0	0	23,491
TOTAL EXPENDITURES & TRANSFERS	1,840,955	156,394	109,761	0	84,619	0	0	0	2,191,729
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	73,230	(5,474)	13,843	0	75,104	0	0	0	156,703
FUND BALANCE JULY 1, 1986	(113,257)	6,895	(9,823)	0	159,901	0	0	0	43,716
FUND BALANCE JUNE 30, 1987	(40,027)	1,421	4,020	0	235,005	0	0	0	200,419

CANYON COUNTY

SCISM ELEMENTARY SCHOOL DISTRICT #138

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	161,267	0	0	0	0	0	0	0	161,267
OTHER LOCAL	8,820	0	3,861	0	0	0	0	0	12,681
STATE SOURCES	116,777	0	159	0	0	0	0	0	116,936
FEDERAL SOURCES	0	13,365	5,856	0	0	0	0	0	19,221
OTHER SOURCES	680	0	0	0	0	0	0	0	680
TOTAL REVENUE	287,544	13,365	9,876	0	0	0	0	0	310,785
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	287,544	13,365	9,876	0	0	0	0	0	310,785
EXPENDITURES									
Elementary School Program	98,981	15,462	0	0	0	0	0	0	114,443
Secondary School Program	42,633	0	0	0	0	0	0	0	42,633
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	141,614	15,462	0	0	0	0	0	0	157,076
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	0	0	0	0	0	0	0	0	0
School Administration Program	21,365	0	0	0	0	0	0	0	21,365
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	15,465	0	0	0	0	0	0	0	15,465
Maintenance-Bldgs. & Equip.	0	0	0	0	0	0	0	0	0
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	0	0	0	0	0	0	0	0	0
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	64,231	0	0	0	0	0	0	0	64,231
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	101,061	0	0	0	0	0	0	0	101,061
Food Services Program	0	0	10,631	0	0	0	0	0	10,631
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	10,631	0	0	0	0	0	10,631
Capital Assets Program	7,897	0	0	0	0	0	0	0	7,897
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	250,572	15,462	10,631	0	0	0	0	0	276,665
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	250,572	15,462	10,631	0	0	0	0	0	276,665
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	36,972	(2,097)	(755)	0	0	0	0	0	34,120
FUND BALANCE JULY 1, 1986	83,356	1,747	1,744	0	0	0	0	0	86,847
FUND BALANCE JUNE 30, 1987	120,328	(350)	989	0	0	0	0	0	120,967

CANYON COUNTY

VALLIVUE SCHOOL DISTRICT #139

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-60
REVENUE RECEIPTS									
TAXES	1,333,804	0	0	63,683	0	0	0	0	1,397,487
OTHER LOCAL	61,902	0	176,793	7,054	13,628	0	0	204,768	259,377
STATE SOURCES	2,932,332	0	0	0	0	0	0	0	2,932,332
FEDERAL SOURCES	2,303	268,500	147,976	0	0	0	0	0	418,779
OTHER SOURCES	42,090	0	0	0	51,318	0	0	0	93,408
TOTAL REVENUE	4,372,431	268,500	324,769	70,737	64,946	0	0	204,768	5,101,383
TRANSFERS IN	4,853	0	0	0	0	0	0	0	4,853
TOTAL REVENUE + TRANSFERS	4,377,284	268,500	324,769	70,737	64,946	0	0	204,768	5,106,236
EXPENDITURES									
Elementary School Program	1,075,644	157,455	0	0	0	0	0	0	1,233,099
Secondary School Program	1,352,242	9,557	0	0	0	0	0	0	1,361,799
Exceptional Child Program	248,221	59,341	0	0	0	0	0	0	307,562
Gifted & Talented Program	29,973	0	0	0	0	0	0	0	29,973
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	52,268	0	0	0	0	0	0	0	52,268
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2,758,348	226,353	0	0	0	0	0	0	2,984,701
Attend./Guidance/Health Program	149,840	9,372	0	0	0	0	0	0	159,212
Ancillary Program	104,555	1,140	0	0	0	0	0	0	105,695
Instruction Improvement Program	24,480	38,095	0	0	0	0	0	0	62,575
Educational Media Program	103,109	0	0	0	0	0	0	0	103,109
Board of Education Program	12,504	0	0	0	0	0	0	0	12,504
District Administration Program	73,518	0	0	0	0	0	0	0	73,518
School Administration Program	271,216	2,990	0	0	0	0	0	0	274,206
Business Operation Program	106,639	0	0	0	0	0	0	0	106,639
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	326,772	0	0	0	0	0	0	0	326,772
Maintenance-Bldgs. & Equip.	124,225	0	0	0	0	0	0	0	124,225
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	345,277	4,478	0	0	0	0	0	0	349,755
Transportation-Activity Program	22,039	0	0	0	0	0	0	0	22,039
General Transportation Program	7,492	0	0	0	0	0	0	0	7,492
Other Support Services Program	15,207	0	0	0	0	0	0	0	15,207
TOTAL SUPPORT SERVICES	1,686,873	56,075	0	0	0	0	0	0	1,742,948
Food Services Program	6,481	0	314,729	0	0	0	0	0	321,210
Community Services Program	9,862	28	0	0	0	0	0	198,864	9,890
TOTAL NON-INSTRUCTION	16,343	28	314,729	0	0	0	0	198,864	331,100
Capital Assets Program	40,915	0	0	0	377,330	0	0	0	418,245
Debt Services Program - Principal	0	0	0	75,000	0	0	0	0	75,000
Debt Services Program - Interest	0	0	0	19,750	0	0	0	0	19,750
TOTAL EXPENDITURES	4,502,479	282,456	314,729	94,750	377,330	0	0	198,864	5,571,744
FUND Transfers	0	4,853	0	0	0	0	0	12,212	4,853
TOTAL EXPENDITURES & TRANSFERS	4,502,479	287,309	314,729	94,750	377,330	0	0	211,076	5,576,597
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(125,195)	(18,809)	10,040	(24,013)	(312,384)	0	0	(6,308)	(470,361)
FUND BALANCE JULY 1, 1986	279,243	39,494	19,153	119,348	421,637	0	0	41,666	878,875
FUND BALANCE JUNE 30, 1987	154,048	20,685	29,193	95,335	109,253	0	0	35,358	408,514

CARIBOU COUNTY

GRACE JT. SCHOOL DISTRICT #148

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	233,479	0	0	0	66,339	0	0	0	299,818
OTHER LOCAL	31,157	0	56,650	0	0	0	0	0	87,807
STATE SOURCES	1,275,418	0	0	0	0	0	0	0	1,275,418
FEDERAL SOURCES	0	52,988	70,192	0	0	0	0	0	123,180
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,540,054	52,988	126,842	0	66,339	0	0	0	1,786,223
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,540,054	52,988	126,842	0	66,339	0	0	0	1,786,223
EXPENDITURES									
Elementary School Program	430,114	29,401	0	0	0	0	0	0	459,515
Secondary School Program	455,899	0	0	0	6,627	0	0	0	462,526
Exceptional Child Program	0	10,493	0	0	0	0	0	0	10,493
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	886,013	39,894	0	0	6,627	0	0	0	932,534
Attend./Guidance/Health Program	34,395	0	0	0	0	0	0	0	34,395
Ancillary Program	77,006	389	0	0	0	0	0	0	77,395
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	39,127	6,351	0	0	0	0	0	0	45,478
Board of Education Program	20,475	0	0	0	0	0	0	0	20,475
District Administration Program	47,985	0	0	0	0	0	0	0	47,985
School Administration Program	51,311	0	0	0	0	0	0	0	51,311
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	153,404	0	0	0	0	0	0	0	153,404
Maintenance-Bldgs. & Equip.	22,671	1,669	0	0	13,832	0	0	0	38,172
Maintenance-Grounds	1,550	0	0	0	0	0	0	0	1,550
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	119,222	0	0	0	28,323	0	0	0	147,545
Transportation-Activity Program	3,692	0	0	0	0	0	0	0	3,692
General Transportation Program	13	0	0	0	0	0	0	0	13
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	570,851	8,409	0	0	42,155	0	0	0	621,415
Food Services Program	4,686	0	124,775	0	0	0	0	0	129,461
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	4,686	0	124,775	0	0	0	0	0	129,461
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	3,734	0	0	0	0	0	0	0	3,734
TOTAL EXPENDITURES	1,465,284	48,303	124,775	0	48,782	0	0	0	1,687,144
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,465,284	48,303	124,775	0	48,782	0	0	0	1,687,144
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	74,770	4,685	2,067	0	17,557	0	0	0	99,079
FUND BALANCE JULY 1, 1986	168,302	12,930	10,739	0	14,324	0	0	0	206,295
FUND BALANCE JUNE 30, 1987	243,072	17,615	12,806	0	31,881	0	0	0	305,374

CARIBOU COUNTY

NORTH GEM SCHOOL DISTRICT #149

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	209,602	0	0	0	54,017	0	0	0	263,619
OTHER LOCAL	29,340	0	19,569	0	0	0	0	0	48,909
STATE SOURCES	450,040	2,489	0	0	0	0	0	0	452,529
FEDERAL SOURCES	- - 533	24,779	20,868	0	0	0	0	0	46,180
OTHER SOURCES	1,554	0	0	0	0	0	0	0	1,554
TOTAL REVENUE	691,069	27,268	40,437	0	54,017	0	0	0	812,791
TRANSFERS IN	0	136	0	0	0	0	0	0	136
TOTAL REVENUE + TRANSFERS	691,069	27,404	40,437	0	54,017	0	0	0	812,927
EXPENDITURES									
Elementary School Program	163,773	19,350	0	0	2,916	0	0	0	186,039
Secondary School Program	210,900	7,093	0	0	9,283	0	0	0	227,276
Exceptional Child Program	28,083	0	0	0	0	0	0	0	28,083
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	16,788	0	0	0	0	0	0	0	16,788
School Activity Program	6,778	0	0	0	0	0	0	0	6,778
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	426,322	26,443	0	0	12,199	0	0	0	464,964
Attend./Guidance/Health Program	612	0	0	0	0	0	0	0	612
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	15,001	0	0	0	0	0	0	0	15,001
Board of Education Program	12,110	0	0	0	0	0	0	0	12,110
District Administration Program	50,459	0	0	0	0	0	0	0	50,459
School Administration Program	14,054	0	0	0	0	0	0	0	14,054
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	90,356	0	0	0	16,909	0	0	0	107,265
Maintenance-Bldgs. & Equip.	609	0	0	0	0	0	0	0	609
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	32,367	0	0	0	30,354	0	0	0	62,721
Transportation-Activity Program	6,595	0	0	0	0	0	0	0	6,595
General Transportation Program	6,473	0	0	0	0	0	0	0	6,473
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	228,636	0	0	0	47,263	0	0	0	275,899
Food Services Program	29,227	0	44,603	0	0	0	0	0	73,830
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	29,227	0	44,603	0	0	0	0	0	73,830
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	684,185	26,443	44,603	0	59,462	0	0	0	814,693
FUND Transfers	136	0	0	0	0	0	0	0	136
TOTAL EXPENDITURES & TRANSFERS	684,321	26,443	44,603	0	59,462	0	0	0	814,829
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	6,748	961	(4,166)	0	(5,445)	0	0	0	(1,902)
FUND BALANCE JULY 1, 1986	45,342	18,204	27,545	0	15,247	0	0	0	106,338
FUND BALANCE JUNE 30, 1987	52,090	19,165	23,379	0	9,802	0	0	0	104,436

CARIBOU COUNTY

SODA SPRINGS JT. SCHOOL DISTRICT #150

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,036,045	0	0	158,542	284,421	0	0	0	1,479,008
OTHER LOCAL	46,333	0	84,514	289	0	0	0	0	131,136
STATE SOURCES	1,613,158	0	0	0	0	0	0	0	1,613,158
FEDERAL SOURCES	0	135,668	65,394	0	0	0	0	0	201,062
OTHER SOURCES	2,459	0	0	0	0	0	0	0	2,459
TOTAL REVENUE	2,697,995	135,668	149,908	158,831	284,421	0	0	0	3,426,823
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	2,697,995	135,668	149,908	158,831	284,421	0	0	0	3,426,823
EXPENDITURES									
Elementary School Program	860,263	51,858	0	0	10,123	0	0	0	922,244
Secondary School Program	614,555	0	0	0	16,777	0	0	0	631,332
Exceptional Child Program	141,887	0	0	0	0	0	0	0	141,887
Gifted & Talented Program	12,811	0	0	0	0	0	0	0	12,811
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	100	0	0	0	0	0	0	0	100
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,629,616	51,858	0	0	26,900	0	0	0	1,708,374
Attend./Guidance/Health Program	33,272	0	0	0	0	0	0	0	33,272
Ancillary Program	46,843	0	0	0	0	0	0	0	46,843
Instruction Improvement Program	6,333	0	0	0	0	0	0	0	6,333
Educational Media Program	40,021	0	0	0	0	0	0	0	40,021
Board of Education Program	8,625	0	0	0	0	0	0	0	8,625
District Administration Program	69,399	0	0	0	921	0	0	0	70,320
School Administration Program	174,590	0	0	0	0	0	0	0	174,590
Business Operation Program	28,215	0	0	0	0	0	0	0	28,215
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	330,174	0	0	0	0	0	0	0	330,174
Maintenance-Bldgs. & Equip.	9,782	0	0	0	130,104	0	0	0	139,886
Maintenance-Grounds	703	0	0	0	0	0	0	0	703
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	106,840	0	0	0	48,993	0	0	0	155,833
Transportation-Activity Program	4,239	0	0	0	0	0	0	0	4,239
General Transportation Program	1,937	0	0	0	0	0	0	0	1,937
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	860,973	0	0	0	180,018	0	0	0	1,040,991
Food Services Program	4,198	0	138,332	0	0	0	0	0	142,530
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	4,198	0	138,332	0	0	0	0	0	142,530
Capital Assets Program	0	47,728	0	0	0	0	0	0	47,728
Debt Services Program - Principal	0	0	0	30,000	0	0	0	0	30,000
Debt Services Program - Interest	11,094	0	0	100,522	0	0	0	0	111,616
TOTAL EXPENDITURES	2,505,881	99,586	138,332	130,522	206,918	0	0	0	3,081,239
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	2,505,881	99,586	138,332	130,522	206,918	0	0	0	3,081,239
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	192,114	36,082	11,576	28,309	77,503	0	0	0	345,584
FUND BALANCE JULY 1, 1986	(194,549)	(14,313)	37,144	63,721	173,159	0	0	0	65,162
FUND BALANCE JUNE 30, 1987	(2,435)	21,769	48,720	92,030	250,662	0	0	0	410,746

CASSIA COUNTY

CASSIA COUNTY JT. SCHOOL DISTRICT #151

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & G 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	2,307,631	0	0	385,150	203,743	0	0	0	2,896,524
OTHER LOCAL	166,624	0	259,104	5,277	77,646	0	0	0	508,651
STATE SOURCES	6,783,277	42,669	0	0	0	0	0	0	6,825,946
FEDERAL SOURCES	155,874	581,690	309,539	0	0	0	0	0	1,047,103
OTHER SOURCES	9,925	0	0	0	0	0	0	0	9,925
TOTAL REVENUE	9,423,331	624,359	568,643	390,427	281,389	0	0	0	11,288,149
TRANSFERS IN	0	4,610	0	0	0	0	0	0	4,610
TOTAL REVENUE + TRANSFERS	9,423,331	628,969	568,643	390,427	281,389	0	0	0	11,292,759
EXPENDITURES									
Elementary School Program	3,017,784	339,993	0	0	0	0	0	0	3,357,777
Secondary School Program	2,727,514	151,197	0	0	0	0	0	0	2,878.711
Exceptional Child Program	294,807	33,762	0	0	0	0	0	0	328,569
Gifted & Talented Program	23,827	0	0	0	0	0	0	0	23,827
Interscholastic Program	115,837	0	0	0	0	0	0	0	115,837
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	10,756	0	0	0	0	0	0	10,756
TOTAL INSTRUCTION	6,179,769	535,708	0	0	0	0	0	0	6,715,477
Attend./Guidance/Health Program	110,425	14,319	0	0	0	0	0	0	124,744
Ancillary Program	112,274	27,122	0	0	0	0	0	0	139,396
Instruction Improvement Program	1,881	16,885	0	0	0	0	0	0	18,766
Educational Media Program	252,765	0	0	0	0	0	0	0	252,765
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	182,138	23,756	0	0	0	0	0	0	205,894
School Administration Program	608,974	0	0	0	0	0	0	0	608,974
Business Operation Program	80,881	0	0	0	0	0	0	0	80,881
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	922,393	1,088	0	0	0	0	0	0	923,481
Maintenance-Bldgs. & Equip.	308,628	16,970	0	0	29,025	0	0	0	354,623
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	556,430	0	0	0	168,805	0	0	0	725,235
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	3,136,789	100,140	0	0	197,830	0	0	0	3,434,759
Food Services Program	2,577	0	545,768	0	0	0	0	0	548,345
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	2,577	0	545,768	0	0	0	0	0	548,345
Capital Assets Program	40,856	0	0	0	159,408	0	0	0	200,264
Debt Services Program - Principal	0	0	0	330,000	0	0	0	0	330,000
Debt Services Program - Interest	0	0	0	158,363	0	0	0	0	158,363
TOTAL EXPENDITURES	9,359,991	635,848	545,768	488,363	357,238	0	0	0	11,387,208
FUND Transfers	4,610	0	0	0	0	0	0	0	4,610
TOTAL EXPENDITURES & TRANSFERS	9,364,601	635,848	545,768	488,363	357,238	0	0	0	11,391,818
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	58,730	(6,879)	22,875	(97,936)	(75,849)	0	0	0	(99,059)
FUND BALANCE JULY 1, 1986	(154,711)	(14,820)	58,137	196,472	89,397	0	0	0	174,475
FUND BALANCE JUNE 30, 1987	(95,981)	(21,699)	81,012	98,536	13,548	0	0	0	75,416

CLARK COUNTY SCHOOL DISTRICT #161

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	127,704	0	0	27,282	6,158	0	0	0	161,144
OTHER LOCAL	30,206	5,921	12,084	1,151	2,263	0	0	0	51,625
STATE SOURCES	388,478	0	0	0	0	0	0	0	388,478
FEDERAL SOURCES	42,943	36,979	8,565	0	0	0	0	0	88,487
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	589,331	42,900	20,649	28,433	8,421	0	0	0	689,734
TRANSFERS IN	29,197	0	0	0	0	0	0	0	29,197
TOTAL REVENUE + TRANSFERS	618,528	42,900	20,649	28,433	8,421	0	0	0	718,931
EXPENDITURES									
Elementary School Program	120,578	0	0	0	0	0	0	0	120,578
Secondary School Program	177,254	4,645	0	0	0	0	0	0	181,899
Exceptional Child Program	15,652	14,082	0	0	0	0	0	0	29,734
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	9,766	0	0	0	0	0	0	0	9,766
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	323,250	18,727	0	0	0	0	0	0	341,977
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	11,791	2,960	0	0	0	0	0	0	14,751
Board of Education Program	9,590	0	0	0	0	0	0	0	9,590
District Administration Program	0	0	0	0	0	0	0	0	0
School Administration Program	10,249	0	0	0	0	0	0	0	10,249
Business Operation Program	98,832	0	0	0	0	0	0	0	98,832
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	55,417	0	0	0	0	0	0	0	55,417
Maintenance-Bldgs. & Equip.	19,320	0	0	0	0	0	0	0	19,320
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	36,873	0	0	0	0	0	0	0	36,873
Transportation-Activity Program	1,523	0	0	0	0	0	0	0	1,523
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	2,458	0	0	0	0	0	0	0	2,458
TOTAL SUPPORT SERVICES	246,053	2,960	0	0	0	0	0	[illegible]	249,013
Food Services Program	11,044	0	20,534	0	0	0	0	0	31,578
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	11,044	0	20,534	0	0	0	0	0	31,578
Capital Assets Program	0	0	0	0	29,763	0	0	0	29,763
Debt Services Program - Principal	0	0	0	15,000	0	0	0	0	15,000
Debt Services Program - Interest	0	0	0	6,550	0	0	0	0	6,550
TOTAL EXPENDITURES	580,347	21,687	20,534	21,550	29,763	0	0	0	673,881
FUND Transfers	0	29,197	0	0	0	0	0	0	29,197
TOTAL EXPENDITURES & TRANSFERS	580,347	50,884	20,534	21,550	29,763	0	0	0	703,078
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	38,181	(7,984)	115	6,883	(21,342)	0	0	0	15,853
FUND BALANCE JULY 1, 1986	(45,140)	43,479	3,769	14,350	43,399	0	0	0	59,857
FUND BALANCE JUNE 30, 1987	(6,959)	35,495	3,884	21,233	22,057	0	0	0	75,710

CLEARWATER COUNTY

OROFINO JT. SCHOOL DISTRICT #171

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,211,536	0	0	113,382	0	0	0	0	1,324,918
OTHER LOCAL	97,821	40,638	123,429	1,859	0	0	0	0	263,747
STATE SOURCES	3,099,546	11,063	844	0	0	0	0	0	3,111,453
FEDERAL SOURCES	18,194	304,520	110,845	0	0	0	0	0	433,559
OTHER SOURCES	7,781	0	0	0	0	0	0	0	7,781
TOTAL REVENUE	4,434,878	356,221	235,118	115,241	0	0	0	0	5,141,458
TRANSFERS IN	0	0	40,310	0	0	0	0	0	40,310
TOTAL REVENUE + TRANSFERS	4,434,878	356,221	275,428	115,241	0	0	0	0	5,181,768
EXPENDITURES									
Elementary School Program	1,194,007	89,561	0	0	0	0	0	0	1,283,568
Secondary School Program	1,320,313	65,373	0	0	0	0	0	0	1,385,686
Exceptional Child Program	223,435	42,752	0	0	0	0	0	0	266,187
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	67,280	0	0	0	0	0	0	0	67,280
School Activity Program	10,494	0	0	0	0	0	0	0	10,494
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2,815,529	197,686	0	0	0	0	0	0	3,013,215
Attend./Guidance/Health Program	33,633	0	0	0	0	0	0	0	33,633
Ancillary Program	54,265	0	0	0	0	0	0	0	54,265
Instruction Improvement Program	4,260	13,481	0	0	0	0	0	0	17,741
Educational Media Program	98,294	0	0	0	0	0	0	0	98,294
Board of Education Program	9,227	0	0	0	0	0	0	0	9,227
District Administration Program	99,468	3,486	0	0	0	0	0	0	102,954
School Administration Program	369,909	0	0	0	0	0	0	0	369,909
Business Operation Program	84,045	0	0	0	0	0	0	0	84,045
Central Service Program	19,126	0	0	0	0	0	0	0	19,126
Buildings-Care Program	548,513	9,429	0	0	0	0	0	0	557,942
Maintenance-Bldgs. & Equip.	104,223	4,030	0	0	0	0	0	0	108,253
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	2,400	0	0	0	0	0	0	0	2,400
Transport.-Pupil/to School Program	302,383	47,410	0	0	0	0	0	0	349,793
Transportation-Activity Program	3,801	0	0	0	0	0	0	0	3,801
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,733,547	77,836	0	0	0	0	0	0	1,811,383
Food Services Program	0	0	223,088	0	0	0	0	0	223,088
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	223,088	0	0	0	0	0	223,088
Capital Assets Program	0	50,590	0	0	0	0	0	0	50,590
Debt Services Program - Principal	0	0	0	125,000	0	0	0	0	125,000
Debt Services Program - Interest	0	0	0	7,125	0	0	0	0	7,125
TOTAL EXPENDITURES	4,549,076	326,112	223,088	132,125	0	0	0	0	5,230,401
FUND Transfers	0	40,310	0	0	0	0	0	0	40,310
TOTAL EXPENDITURES & TRANSFERS	4,549,076	366,422	223,088	132,125	0	0	0	0	5,270,711
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(114,198)	(10,201)	52,340	(16,884)	0	0	0	0	(88,943)
FUND BALANCE JULY 1, 1986	272,692	571,237	(20,704)	57,617	0	0	0	0	880,842
FUND BALANCE JUNE 30, 1987	158,494	561,036	31,636	40,733	0	0	0	0	791,899

CLEARWATER COUNTY

ELK RIVER SCHOOL DISTRICT #172

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	68,186	0	0	0	37,341	0	0	0	105,527
OTHER LOCAL	4,201	772	0	0	11,848	0	0	0	16,821
STATE SOURCES	276,933	19	0	0	0	0	0	0	276,952
FEDERAL SOURCES	0	5,879	0	0	0	0	0	0	5,879
OTHER SOURCES	0	0	0	0	1,038	0	0	0	1,038
TOTAL REVENUE	349,320	6,670	0	0	50,227	0	0	0	406,217
TRANSFERS IN	0	0	0	0	2,000	0	0	0	2,000
TOTAL REVENUE + TRANSFERS	349,320	6,670	0	0	52,227	0	0	0	408,217
EXPENDITURES									
Elementary School Program	74,275	100	0	0	0	0	0	0	74,375
Secondary School Program	142,369	105	0	0	0	0	0	0	142,474
Exceptional Child Program	0	2,005	0	0	0	0	0	0	2,005
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	2,602	0	0	0	0	0	0	0	2,602
School Activity Program	1,077	0	0	0	0	0	0	0	1,077
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	220,323	2,210	0	0	0	0	0	0	222,533
Attend./Guidance/Health Program	4,106	0	0	0	0	0	0	0	4,106
Ancillary Program	8,733	0	0	0	0	0	0	0	8,733
Instruction Improvement Program	0	215	0	0	0	0	0	0	215
Educational Media Program	2,500	2,195	0	0	0	0	0	0	4,695
Board of Education Program	2,952	277	0	0	0	0	0	0	3,229
District Administration Program	11,937	0	0	0	0	0	0	0	11,937
School Administration Program	31,942	0	0	0	0	0	0	0	31,942
Business Operation Program	20,678	0	0	0	0	0	0	0	20,678
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	31,223	0	0	0	0	0	0	0	31,223
Maintenance-Bldgs. & Equip.	7,578	0	0	0	4,664	0	0	0	12,242
Maintenance-Grounds	4,335	0	0	0	0	0	0	0	4,335
Security Program	1,200	0	0	0	0	0	0	0	1,200
Transport.-Pupil/to School Program	5,397	0	0	0	0	0	0	0	5,397
Transportation-Activity Program	6,499	0	0	0	0	0	0	0	6,499
General Transportation Program	1,561	0	0	0	0	0	0	0	1,561
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	140,641	2,687	0	0	4,664	0	0	0	147,992
Food Services Program	0	0	0	0	0	0	0	0	0
Community Services Program	427	318	0	0	0	0	0	0	745
TOTAL NON-INSTRUCTION	427	318	0	0	0	0	0	0	745
Capital Assets Program	0	1,167	0	0	22,922	0	0	0	24,089
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	361,391	6,382	0	0	27,586	0	0	0	395,359
FUND Transfers	2,000	0	0	0	0	0	0	0	2,000
TOTAL EXPENDITURES & TRANSFERS	363,391	6,382	0	0	27,586	0	0	0	397,359
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(14,071)	288	0	0	24,641	0	0	0	10,858
FUND BALANCE JULY 1, 1986	13,607	11,604	0	0	65,474	0	0	0	90,685
FUND BALANCE JUNE 30, 1987	(464)	11,892	0	0	90,115	0	0	0	101,543

CUSTER COUNTY

CHALLIS JT. SCHOOL DISTRICT #181

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	836,364	0	0	587,290	0	0	0	0	1,423,654
OTHER LOCAL	31,829	46,384	53,492	31,737	26,041	0	0	0	189,483
STATE SOURCES	845,633	905	1,016	0	0	0	0	0	847,554
FEDERAL SOURCES	43,703	66,295	23,687	0	0	0	0	0	133,685
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,757,529	113,584	78,195	619,027	26,041	0	0	0	2,594,376
TRANSFERS IN	0	0	0	100,000	0	0	0	0	100,000
TOTAL REVENUE + TRANSFERS	1,757,529	113,584	78,195	719,027	26,041	0	0	0	2,694,376
EXPENDITURES									
Elementary School Program	532,639	25,516	0	0	0	0	0	0	558,155
Secondary School Program	503,756	0	0	0	0	0	0	0	503,756
Exceptional Child Program	95,192	15,440	0	0	0	0	0	0	110,632
Gifted & Talent Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	39,552	0	0	0	0	0	0	0	39,552
School Activity Program	6,076	0	0	0	0	0	0	0	6,076
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,177,215	40,956	0	0	0	0	0	0	1,218,171
Attend./Guidance/Health Program	33,739	0	0	0	0	0	0	0	33,739
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	1,220	0	0	0	0	0	0	0	1,220
Educational Media Program	58,406	6,281	0	0	0	0	0	0	64,687
Board of Education Program	11,362	0	0	0	0	0	0	0	11,362
District Administration Program	48,121	0	0	0	0	0	0	0	48,121
School Administration Program	159,741	0	0	0	0	0	0	0	159,741
Business Operation Program	43,104	3,464	0	0	0	0	0	0	46,568
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	240,753	0	0	0	0	0	0	0	240,753
Maintenance-Bldgs. & Equip.	47,421	0	0	0	0	0	0	0	47,421
Maintenance-Grounds	1,707	0	0	0	0	0	0	0	1,707
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	135,550	0	0	0	0	0	0	0	135,550
Transportation-Activity Program	11,155	0	0	0	0	0	0	0	11,155
General Transportation Program	996	0	0	0	0	0	0	0	996
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	793,275	9,745	0	0	0	0	0	0	803,020
Food Services Program	0	0	79,902	0	0	0	0	0	79,902
Community Services Program	0	2,000	0	0	0	0	0	0	2,000
TOTAL NON-INSTRUCTION	0	2,000	79,902	0	0	0	0	0	81,902
Capital Assets Program	603	0	0	0	77,165	0	0	0	77,768
Debt Services Program - Principal	0	0	0	380,000	0	0	0	0	380,000
Debt Services Program - Interest	0	0	0	182,684	0	0	0	0	182,684
TOTAL EXPENDITURES	1,971,093	52,701	79,902	562,684	77,165	0	0	0	2,743,545
FUND Transfers	0	0	0	0	100,000	0	0	0	100,000
TOTAL EXPENDITURES & TRANSFERS	1,971,093	52,701	79,902	562,684	177,165	0	0	0	2,843,545
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(213,564)	60,883	(1,707)	156,343	(151,124)	0	0	0	(149,169)
FUND BALANCE JULY 1, 1986	191,518	367,387	2,073	675,791	450,203	0	0	0	1,686,972
FUND BALANCE JUNE 30, 1987	(22,046)	428,270	366	832,134	299,079	0	0	0	1,537,803

CUSTER COUNTY

MACKAY JT. SCHOOL DISTRICT #182

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY FUNDS 100-600
REVENUE RECEIPTS									
TAXES	122,987	0	0	0	56,683	0	0	0	179,670
OTHER LOCAL	1,453	0	22,904	0	0	0	0	0	24,357
STATE SOURCES	634,335	3,433	0	0	0	0	0	0	637,768
FEDERAL SOURCES	0	40,364	19,405	0	33,385	0	0	0	93,154
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	758,775	43,797	42,309	0	90,068	0	0	0	934,949
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	758,775	43,797	42,309	0	90,068	0	0	0	934,949
EXPENDITURES									
Elementary School Program	156,125	1,133	0	0	0	0	0	0	157,258
Secondary School Program	232,187	10,574	0	0	0	0	0	0	242,761
Exceptional Child Program	51,721	27,980	0	0	0	0	0	0	79,701
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	12,743	0	0	0	0	0	0	0	12,743
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	452,776	39,687	0	0	0	0	0	0	492,463
Attend./Guidance/Health Program	622	0	0	0	0	0	0	0	622
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	25,281	0	0	0	0	0	0	0	25,281
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	48,366	500	0	0	0	0	0	0	48,866
School Administration Program	29,065	0	0	0	0	0	0	0	29,065
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	100,288	0	0	0	0	0	0	0	100,288
Maintenance-Bldgs. & Equip.	5,883	0	0	0	0	0	0	0	5,883
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	52,467	0	0	0	0	0	0	0	52,467
Transportation-Activity Program	3,367	0	0	0	0	0	0	0	3,367
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	265,339	500	0	0	0	0	0	0	265,839
Food Services Program	0	0	39,482	0	0	0	0	0	39,482
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	39,482	0	0	0	0	0	39,482
Capital Assets Program	12,192	0	0	0	96,352	0	0	0	108,544
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	2,626	0	0	0	0	0	0	0	2,626
TOTAL EXPENDITURES	732,933	40,187	39,482	0	96,352	0	0	0	908,954
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	732,933	40,187	39,482	0	96,352	0	0	0	908,954
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	25,842	3,610	2,827	0	(6,284)	0	0	0	25,995
FUND BALANCE JULY 1, 1986	(21,544)	1,059	8,416	0	5,565	0	0	0	(6,504)
FUND BALANCE JUNE 30, 1987	4,298	4,669	11,243	0	(719)	0	0	0	19,491

ELMORE COUNTY

PRAIRIE ELEMENTARY SCHOOL DISTRICT #191

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	6,405	0	0	0	0	0	0	0	6,405
OTHER LOCAL	116	0	0	0	0	0	0	0	116
STATE SOURCES	19,773	0	0	0	0	0	0	0	19,773
FEDERAL SOURCES	0	32	0	0	0	0	0	0	32
OTHER SOURCES	199	0	0	0	0	0	0	0	199
TOTAL REVENUE	26,493	32	0	0	0	0	0	0	26,525
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	26,493	32	0	0	0	0	0	0	26,525
EXPENDITURES									
Elementary School Program	20,070	0	0	0	0	0	0	0	20,070
Secondary School Program	2,526	0	0	0	0	0	0	0	2,526
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	155	0	0	0	0	0	0	0	155
TOTAL INSTRUCTION	22,751	0	0	0	0	0	0	0	22,751
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	696	0	0	0	0	0	0	0	696
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	0	0	0	0	0	0	0	0	0
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	1,904	0	0	0	0	0	0	0	1,904
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	2,873	0	0	0	0	0	0	0	2,873
Maintenance-Bldgs. & Equip.	355	0	0	0	0	0	0	0	355
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	0	0	0	0	0	0	0	0	0
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	5,828	0	0	0	0	0	0	0	5,828
Food Services Program	0	0	0	0	0	0	0	0	0
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	28,579	0	0	0	0	0	0	0	28,579
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	28,579	0	0	0	0	0	0	0	28,579
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(2,086)	32	0	0	0	0	0	0	(2,054)
FUND BALANCE JULY 1, 1986	8,963	288	0	0	0	0	0	0	9,251
FUND BALANCE JUNE 30, 1987	6,877	320	0	0	0	0	0	0	7,197

ELMORE COUNTY

GLENNS FERRY JT. SCHOOL DISTRICT #192

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	397,339	0	0	0	0	0	0	0	397,339
OTHER LOCAL	24,667	1,550	41,041	0	4,566	0	0	0	71,824
STATE SOURCES	962,369	6,593	1,574	0	0	0	0	0	970,536
FEDERAL SOURCES	38,665	153,226	68,459	0	0	0	0	0	260,350
OTHER SOURCES	1,643	0	0	0	0	0	0	0	1,643
TOTAL REVENUE	1,424,683	161,369	111,074	0	4,566	0	0	0	1,701,692
TRANSFERS IN	0	0	0	0	18,244	0	0	0	18,244
TOTAL REVENUE + TRANSFERS	1,424,683	161,369	111,074	0	22,810	0	0	0	1,719,936
EXPENDITURES									
Elementary School Program	335,835	56,732	0	0	0	0	0	0	392,567
Secondary School Program	398,060	36,214	0	0	0	0	0	0	434,274
Exceptional Child Program	0	15,503	0	0	0	0	0	0	15,503
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	33,974	0	0	0	0	0	0	0	33,974
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	16,817	0	0	0	0	0	0	16,817
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	767,869	125,266	0	0	0	0	0	0	893,135
Attend./Guidance/Health Program	32,895	13,162	0	0	0	0	0	0	46,057
Ancillary Program	80,953	1,402	0	0	0	0	0	0	82,355
Instruction Improvement Program	252	19,593	0	0	0	0	0	0	19,845
Educational Media Program	33,288	0	0	0	0	0	0	0	33,288
Board of Education Program	15,452	0	0	0	0	0	0	0	15,452
District Administration Program	50,945	204	0	0	0	0	0	0	51,149
School Administration Program	93,124	1,200	0	0	0	0	0	0	94,324
Business Operation Program	25,046	0	0	0	0	0	0	0	25,046
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	135,972	0	0	0	0	0	0	0	135,972
Maintenance-Bldgs. & Equip.	56,484	0	0	0	0	0	0	0	56,484
Maintenance-Grounds	3,097	0	0	0	0	0	0	0	3,097
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	112,225	0	0	0	0	0	0	0	112,225
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	1,550	0	0	0	0	0	0	0	1,550
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	641,283	35,561	0	0	0	0	0	0	676,844
Food Services Program	0	0	103,345	0	0	0	0	0	103,345
Community Services Program	0	26	0	0	0	0	0	0	26
TOTAL NON-INSTRUCTION	0	26	103,345	0	0	0	0	0	103,371
Capital Assets Program	0	1,500	0	0	36,374	0	0	0	37,874
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,409,152	162,353	103,345	0	36,374	0	0	0	1,711,224
FUND Transfers	18,244	0	0	0	0	0	0	0	18,244
TOTAL EXPENDITURES & TRANSFERS	1,427,396	162,353	103,345	0	36,374	0	0	0	1,729,468
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(2,713)	(984)	7,729	0	(13,564)	0	0	0	(9,532)
FUND BALANCE JULY 1, 1986	231,273	40,986	16,797	0	61,268	0	0	0	350,324
FUND BALANCE JUNE 30, 1987	228,560	40,002	24,526	0	47,704	0	0	0	340,792

ELMORE COUNTY

MOUNTAIN HOME SCHOOL DISTRICT #193

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	944,144	0	0	187,345	318,282	0	0	0	1,449,771
OTHER LOCAL	120,744	0	225,715	18,635	86,772	0	0	0	451,866
STATE SOURCES	4,991,650	56,371	4,866	0	0	0	0	0	5,052,887
FEDERAL SOURCES	1,751,340	356,202	185,547	0	0	0	0	0	2,293,089
OTHER SOURCES	0	0	0	0	2,250,000	0	0	0	2,250,000
TOTAL REVENUE	7,807,878	412,573	416,128	205,980	2,655,054	0	0	0	11,497,613
TRANSFERS IN	3,881	3,788	25,994	0	0	0	0	0	33,663
TOTAL REVENUE + TRANSFERS	7,811,759	416,361	442,122	205,980	2,655,054	0	0	0	11,531,276
EXPENDITURES									
Elementary School Program	2,428,990	85,299	0	0	0	0	0	0	2,514,289
Secondary School Program	2,281,355	288,576	0	0	0	0	0	0	2,569,931
Exceptional Child Program	348,293	0	0	0	0	0	0	0	348,293
Gifted & Talented Program	46,966	0	0	0	0	0	0	0	46,966
Interscholastic Program	78,456	0	0	0	0	0	0	0	78,456
School Activity Program	521	0	0	0	0	0	0	0	521
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	580	0	0	0	0	0	0	0	580
TOTAL INSTRUCTION	5,185,161	373,875	0	0	0	0	0	0	5,559,036
Attend./Guidance/Health Program	215,921	6,387	0	0	0	0	0	0	222,308
Ancillary Program	93,736	0	0	0	0	0	0	0	93,736
Instruction Improvement Program	101,031	19,566	0	0	0	0	0	0	120,597
Educational Media Program	141,677	11,429	0	0	0	0	0	0	153,106
Board of Education Program	38,042	528	0	0	0	0	0	0	38,570
District Administration Program	100,865	1,970	0	0	0	0	0	0	102,835
School Administration Program	506,360	0	0	0	0	0	0	0	506,360
Business Operation Program	148,713	1,375	0	0	0	0	0	0	150,088
Central Service Program	14,775	0	0	0	0	0	0	0	14,775
Buildings-Care Program	596,788	210	0	0	0	0	0	0	596,998
Maintenance-Bldgs. & Equip.	184,108	0	0	0	0	0	0	0	184,108
Maintenance-Grounds	17,745	0	0	0	0	0	0	0	17,745
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	415,986	1,436	0	0	0	0	0	0	417,422
Transportation-Activity Program	43,768	0	0	0	0	0	0	0	43,768
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,619,515	42,901	0	0	0	0	0	0	2,662,416
Food Services Program	4,561	180	411,316	0	0	0	0	0	416,057
Community Services Program	0	25	0	0	0	0	0	0	25
TOTAL NON-INSTRUCTION	4,561	205	411,316	0	0	0	0	0	416,082
Capital Assets Program	0	11,680	0	0	2,541,041	0	0	0	2,552,721
Debt Services Program - Principal	4,203	0	0	65,000	0	0	0	0	69,203
Debt Services Program - Interest	2,194	0	0	232,772	0	0	0	0	234,966
TOTAL EXPENDITURES	7,815,634	428,661	411,316	297,772	2,541,041	0	0	0	11,494,424
FUND Transfers	29,782	3,881	0	0	0	0	0	0	33,663
TOTAL EXPENDITURES & TRANSFERS	7,845,416	432,542	411,316	297,772	2,541,041	0	0	0	11,528,087
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(33,657)	(16,181)	30,806	(91,792)	114,013	0	0	0	3,189
FUND BALANCE JULY 1, 1986	114,257	45,484	(25,994)	312,753	93,759	0	0	0	540,259
FUND BALANCE JUNE 30, 1987	80,600	29,303	4,812	220,961	207,772	0	0	0	543,448

FRANKLIN COUNTY

PRESTON JT. SCHOOL DISTRICT #201

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	436,275	0	0	0	242,749	0	0	0	679,024
OTHER LOCAL	43,879	0	115,651	0	7,118	0	0	487	166,648
STATE SOURCES	3,095,649	0	0	0	0	0	0	0	3,095,649
FEDERAL SOURCES	0	127,632	118,291	0	0	0	0	0	245,923
OTHER SOURCES	0	0	– 0	0	0	0	0	0	0
TOTAL REVENUE	3,575,803	127,632	233,942	0	249,867	0	0	487	4,187,244
TRANSFERS IN	0	201	0	0	80,000	0	0	0	80,201
TOTAL REVENUE + TRANSFERS	3,575,803	127,833	233,942	0	329,867	0	0	487	4,267,445
EXPENDITURES									
Elementary School Program	1,093,650	59,195	0	0	0	0	0	0	1,152,845
Secondary School Program	1,064,204	28,327	0	0	0	0	0	0	1,092,531
Exceptional Child Program	127,562	28,536	0	0	0	0	0	0	156,098
Gifted & Talented Program	24,430	0	0	0	0	0	0	0	24,430
Interscholastic Program	50,238	0	0	0	0	0	0	0	50,238
School Activity Program	24,547	0	0	0	0	0	0	0	24,547
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2,384,631	116,058	0	0	0	0	0	0	2,500,689
Attend./Guidance/Health Program	56,807	0	0	0	0	0	0	0	56,807
Ancillary Program	60,245	0	0	0	0	0	0	0	60,245
Instruction Improvement Program	18,279	11,690	0	0	0	0	0	0	29,969
Educational Media Program	66,078	3,000	0	0	0	0	0	0	69,078
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	68,799	0	0	0	0	0	0	0	68,799
School Administration Program	242,515	0	0	0	0	0	0	0	242,515
Business Operation Program	21,696	0	0	0	0	0	0	0	21,696
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	355,241	0	0	0	0	0	0	0	355,241
Maintenance-Bldgs. & Equip.	76,894	0	0	0	0	0	0	0	76,894
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	304,168	0	0	0	0	0	0	0	304,168
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,270,722	14,690	0	0	0	0	0	0	1,285,412
Food Services Program	5,500	0	228,934	0	0	0	0	0	234,434
Community Services Program	3,439	0	0	0	0	0	0	0	3,439
TOTAL NON-INSTRUCTION	8,939	0	228,934	0	0	0	0	0	237,873
Capital Assets Program	0	5,744	0	0	103,398	0	0	8,392	109,142
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	3,664,292	136,492	228,934	0	103,398	0	0	8,392	4,133,116
FUND Transfers	201	0	0	0	80,000	0	0	0	80,201
TOTAL EXPENDITURES & TRANSFERS	3,664,493	136,492	228,934	0	183,398	0	0	8,392	4,213,317
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(88,690)	(8,659)	5,008	0	146,469	0	0	(7,905)	54,128
FUND BALANCE JULY 1, 1986	96,622	20,383	15,073	0	(3,097)	0	0	19,593	128,981
FUND BALANCE JUNE 30, 1987	7,932	11,724	20,081	0	143,372	0	0	11,688	183,109

FRANKLIN COUNTY

WEST SIDE JT. SCHOOL DISTRICT #202

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	319,359	0	0	0	0	0	0	0	319,359
OTHER LOCAL	132,398	0	49,478	0	0	0	0	62,815	181,876
STATE SOURCES	985,358	0	0	0	0	0	0	0	985,358
FEDERAL SOURCES	0	43,786	37,766	0	0	0	0	0	81,552
OTHER SOURCES	400	0	0	0	0	0	0	0	400
TOTAL REVENUE	1,437,515	43,786	87,244	0	0	0	0	62,815	1,568,545
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,437,515	43,786	87,244	0	0	0	0	62,815	1,568,545
EXPENDITURES									
Elementary School Program	324,448	35,384	0	0	0	0	0	0	359,832
Secondary School Program	444,557	0	0	0	0	0	0	0	444,557
Exceptional Child Program	0	8,402	0	0	0	0	0	0	8,402
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	4,000	0	0	0	0	0	0	0	4,000
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	773,005	43,786	0	0	0	0	0	0	816,791
Attend./Guidance/Health Program	13,482	0	0	0	0	0	0	0	13,482
Ancillary Program	26,568	0	0	0	0	0	0	0	26,568
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	9,138	0	0	0	0	0	0	0	9,138
Board of Education Program	2,813	0	0	0	0	0	0	0	2,813
District Administration Program	52,521	0	0	0	0	0	0	0	52,521
School Administration Program	27,565	0	0	0	0	0	0	0	27,565
Business Operation Program	10,972	0	0	0	0	0	0	0	10,972
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	126,786	0	0	0	0	0	0	0	126,786
Maintenance-Bldgs. & Equip.	44,394	0	0	0	0	0	0	0	44,394
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	90,246	0	0	0	0	0	0	0	90,246
Transportation-Activity Program	500	0	0	0	0	0	0	0	500
General Transportation Program	1,500	0	0	0	0	0	0	0	1,500
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	406,485	0	0	0	0	0	0	0	406,485
Food Services Program	12,590	0	84,032	0	0	0	0	0	96,622
Community Services Program	0	0	0	0	0	0	0	59,173	0
TOTAL NON-INSTRUCTION	12,590	0	84,032	0	0	0	0	59,173	96,622
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	16,374	0	0	0	0	0	0	0	16,374
TOTAL EXPENDITURES	1,208,454	43,786	84,032	0	0	0	0	59,173	1,336,272
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,208,454	43,786	84,032	0	0	0	0	59,173	1,336,272
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	229,061	0	3,212	0	0	0	0	3,642	232,273
FUND BALANCE JULY 1, 1986	(153,781)	0	4,381	0	0	0	0	(3,642)	(149,400)
FUND BALANCE JUNE 30, 1987	75,280	0	7,593	0	0	0	0	0	82,873

FREMONT COUNTY

FREMONT COUNTY JT. SCHOOL DISTRICT #215

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,043,232	0	0	338,948	4,947	0	0	0	1,387,127
OTHER LOCAL	73,709	0	161,792	1,382	0	0	0	0	236,883
STATE SOURCES	4,202,891	10,298	4,987	0	0	0	0	0	4,218,176
FEDERAL SOURCES	0	371,446	162,412	0	0	0	0	0	533,858
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	5,319,832	381,744	329,191	340,330	4,947	0	0	0	6,376,044
TRANSFERS IN	12,612	0	0	0	0	0	0	0	12,612
TOTAL REVENUE + TRANSFERS	5,332,444	381,744	329,191	340,330	4,947	0	0	0	6,388,656
EXPENDITURES									
Elementary School Program	1,519,358	232,473	0	0	0	0	0	0	1,751,831
Secondary School Program	1,561,338	41,703	0	0	0	0	0	0	1,603,041
Exceptional Child Program	328,988	0	0	0	0	0	0	0	328,988
Gifted & Talented Program	33,442	0	0	0	0	0	0	0	33,442
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	78,388	0	0	0	0	0	0	78,388
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	3,443,126	352,564	0	0	0	0	0	0	3,795,690
Attend./Guidance/Health Program	89,421	0	0	0	0	0	0	0	89,421
Ancillary Program	154,475	0	0	0	0	0	0	0	154,475
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	103,072	0	0	0	0	0	0	0	103,072
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	209.854	4,956	0	0	0	0	0	0	214,810
School Administration Program	301,024	5,082	0	0	0	0	0	0	306,106
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	723,319	23,070	0	0	0	0	0	0	746,389
Maintenance-Bldgs. & Equip.	90,347	0	0	0	0	0	0	0	90,347
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	267,883	7,433	0	0	0	0	0	0	275,316
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,939,395	40,541	0	0	0	0	0	0	1,979,936
Food Services Program	0	0	298,342	0	0	0	0	0	298,342
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	298,342	0	0	0	0	0	298,342
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	150,000	0	0	0	0	150,000
Debt Services Program - Interest	0	0	0	197,859	0	0	0	0	197,859
TOTAL EXPENDITURES	5,382,521	393,105	298,342	347,859	0	0	0	0	6,421,827
FUND Transfers	0	7,665	0	0	4,947	0	0	0	12,612
TOTAL EXPENDITURES & TRANSFERS	5,382,521	400,770	298,342	347,859	4,947	0	0	0	6,434,439
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(50,077)	(19,026)	30,849	(7,529)	0	0	0	0	(45,783)
FUND BALANCE JULY 1, 1986	289,920	27,549	27,812	219,247	0	0	0	0	564,528
FUND BALANCE JUNE 30, 1987	239,843	8,523	58,661	211,718	0	0	0	0	518,745

GEM COUNTY

EMMETT JT. SCHOOL DISTRICT #221

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	753,877	0	0	582,359	0	0	0	0	1,336,236
OTHER LOCAL	56,279	0	86,029	0	269,782	0	0	0	412,090
STATE SOURCES	3,094,333	8,743	3,411	0	0	0	0	0	3,106,487
FEDERAL SOURCES	3,509	194,081	155,621	0	0	0	0	0	353,211
OTHER SOURCES	16,302	0	0	0	0	0	0	0	16,302
TOTAL REVENUE	3,924,300	202,824	245,061	582,359	269,782	0	0	0	5,224,326
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	3,924,300	202,824	245,061	582,359	269,782	0	0	0	5,224,326
EXPENDITURES									
Elementary School Program	1,188,106	129,678	0	0	0	0	0	0	1,317,784
Secondary School Program	1,073,761	39,023	0	0	0	0	0	0	1,112,784
Exceptional Child Program	0	18,607	0	0	0	0	0	0	18,607
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	5,000	0	0	0	0	0	0	0	5,000
School Activity Program	710	0	0	0	0	0	0	0	710
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2,267,577	187,308	0	0	0	0	0	0	2,454,885
Attend./Guidance/Health Program	109,407	0	0	0	0	0	0	0	109,407
Ancillary Program	157,781	1,893	0	0	0	0	0	0	159,674
Instruction Improvement Program	33,270	210	0	0	0	0	0	0	33,480
Educational Media Program	54,751	0	0	0	0	0	0	0	54,751
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	59,701	18,112	0	0	0	0	0	0	77,813
School Administration Program	234,416	599	0	0	0	0	0	0	235,015
Business Operation Program	44,493	0	0	0	0	0	0	0	44,493
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	451,993	0	0	0	0	0	0	0	451,993
Maintenance-Bldgs. & Equip.	139,226	0	0	0	0	0	0	0	139,226
Maintenance-Grounds	10,428	0	0	0	0	0	0	0	10,428
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	246,391	1,001	0	0	0	0	0	0	247,392
Transportation-Activity Program	6,392	0	0	0	0	0	0	0	6,392
General Transportation Program	3,379	0	0	0	0	0	0	0	3,379
Other Support Services Program	0	0	0	400	0	0	0	0	400
TOTAL SUPPORT SERVICES	1,551,628	21,815	0	400	0	0	0	0	1,573,843
Food Services Program	0	1,303	215,466	0	0	0	0	0	216,769
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	1,303	215,466	0	0	0	0	0	216,769
Capital Assets Program	88,396	826	0	0	3,123,555	0	0	0	3,212,777
Debt Services Program - Principal	0	0	0	225,000	0	0	0	0	225,000
Debt Services Program - Interest	26,912	0	0	390,158	0	0	0	0	417,070
TOTAL EXPENDITURES	3,934,513	211,252	215,466	615,558	3,123,555	0	0	0	8,100,344
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	3,934,513	211,252	215,466	615,558	3,123,555	0	0	0	8,100,344
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(10,213)	(8,428)	29,595	(33,199)	(2,853,773)	0	0	0	(2,876,018)
FUND BALANCE JULY 1, 1986	(393,546)	36,776	70,558	106,866	4,149,126	0	0	0	3,969,780
FUND BALANCE JUNE 30, 1987	(403,759)	28,348	100,153	73,667	1,295,353	0	0	0	1,093,762

GOODING COUNTY

GOODING JT. SCHOOL DISTRICT #231

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	298,176	0	0	117,563	89,115	0	0	0	504,854
OTHER LOCAL	41,582	0	71,625	2,429	4,136	0	0	0	119,772
STATE SOURCES	1,622,224	3,636	2,346	0	0	0	0	0	1,628,206
FEDERAL SOURCES	10,062	117,535	62,964	0	0	0	0	0	190,561
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,972,044	121,171	136,935	119,992	93,251	0	0	0	2,443,393
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,972,044	121,171	136,935	119,992	93,251	0	0	0	2,443,393
EXPENDITURES									
Elementary School Program	504,187	0	0	0	0	0	0	0	504,187
Secondary School Program	604,006	0	0	0	0	0	0	0	604,006
Exceptional Child Program	92,096	125,161	0	0	0	0	0	0	217,257
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	26,366	0	0	0	0	0	0	0	26,366
School Activity Program	4,007	0	0	0	0	0	0	0	4,007
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,230,662	125,161	0	0	0	0	0	0	1,355,823
Attend./Guidance/Health Program	49,028	0	0	0	0	0	0	0	49,028
Ancillary Program	21,105	0	0	0	0	0	0	0	21,105
Instruction Improvement Program	2,422	0	0	0	0	0	0	0	2,422
Educational Media Program	54,462	0	0	0	0	0	0	0	54,462
Board of Education Program	10,450	0	0	0	0	0	0	0	10,450
District Administration Program	58,702	0	0	0	0	0	0	0	58,702
School Administration Program	128,669	0	0	0	0	0	0	0	128,669
Business Operation Program	28,194	0	0	0	0	0	0	0	28,194
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	201,168	0	0	0	0	0	0	0	201,168
Maintenance-Bldgs. & Equip.	35,779	0	0	0	0	0	0	0	35,779
Maintenance-Grounds	4,274	0	0	0	0	0	0	0	4,274
Security Program	1,424	0	0	0	0	0	0	0	1,424
Transport.-Pupil/to School Program	132,108	0	0	0	0	0	0	0	132,108
Transportation-Activity Program	9,199	0	0	0	0	0	0	0	9,199
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	736,984	0	0	0	0	0	0	0	736,984
Food Services Program	0	0	138,841	0	0	0	0	0	138,841
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	138,841	0	0	0	0	0	138,841
Capital Assets Program	0	0	0	0	94,759	0	0	0	94,759
Debt Services Program - Principal	0	0	0	35,000	0	0	0	0	35,000
Debt Services Program - Interest	0	0	0	51,552	0	0	0	0	51,552
TOTAL EXPENDITURES	1,967,646	125,161	138,841	86,552	94,759	0	0	0	2,412,959
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,967,646	125,161	138,841	86,552	94,759	0	0	0	2,412,959
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	4,398	(3,990)	(1,906)	33,440	(1,508)	0	0	0	30,434
FUND BALANCE JULY 1, 1986	153,452	16,310	19,248	62,199	119,096	0	0	0	370,305
FUND BALANCE JUNE 30, 1987	157,850	12,320	17,342	95,639	117,588	0	0	0	400,739

GOODING COUNTY

WENDELL SCHOOL DISTRICT #232

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
	GENERAL M & D 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	
REVENUE RECEIPTS									
TAXES	222,500	0	0	110,187	0	0	0	0	332,687
OTHER LOCAL	35,679	0	41,136	4,200	0	0	0	0	81,015
STATE SOURCES	1,467,448	2,494	0	0	0	0	0	0	1,469,942
FEDERAL SOURCES	11,510	108,437	59,285	0	0	0	0	0	179,232
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,737,137	110,931	100,421	114,387	0	0	0	0	2,062,876
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,737,137	110,931	100,421	114,387	0	0	0	0	2,062,876
EXPENDITURES									
Elementary School Program	527,611	0	0	0	0	0	0	0	527,611
Secondary School Program	462,331	0	0	0	0	0	0	0	462,331
Exceptional Child Program	103,716	108,142	0	0	0	0	0	0	211,858
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	24,865	0	0	0	0	0	0	0	24,865
School Activity Program	2,734	0	0	0	0	0	0	0	2,734
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	30	0	0	0	0	0	0	0	30
TOTAL INSTRUCTION	1,121,287	108,142	0	0	0	0	0	0	1,229,429
Attend./Guidance/Health Program	28,280	0	0	0	0	0	0	0	28,280
Ancillary Program	3,426	0	0	0	0	0	0	0	3,426
Instruction Improvement Program	2,569	0	0	0	0	0	0	0	2,569
Educational Media Program	36,573	0	0	0	0	0	0	0	36,573
Board of Education Program	23,425	0	0	0	0	0	0	0	23,425
District Administration Program	64,792	0	0	0	0	0	0	0	64,792
School Administration Program	106,642	0	0	0	0	0	0	0	106,642
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	157,133	0	0	0	0	0	0	0	157,133
Maintenance-Bldgs. & Equip.	58,384	0	0	0	0	0	0	0	58,384
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	228	0	0	0	0	0	0	0	228
Transport.-Pupil/to School Program	147,306	0	0	0	0	0	0	0	147,306
Transportation-Activity Program	8,375	0	0	0	0	0	0	0	8,375
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	332	0	0	0	0	0	0	0	332
TOTAL SUPPORT SERVICES	637,465	0	0	0	0	0	0	0	637,465
Food Services Program	0	0	83,010	0	0	0	0	0	83,010
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	83,010	0	0	0	0	0	83,010
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	75,000	0	0	0	0	75,000
Debt Services Program - Interest	0	0	0	31,950	0	0	0	0	31,950
TOTAL EXPENDITURES	1,758,752	108,142	83,010	106,950	0	0	0	0	2,056,854
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,758,752	108,142	83,010	106,950	0	0	0	0	2,056,854
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(21,615)	2,789	17,411	7,437	0	0	0	0	6,022
FUND BALANCE JULY 1, 1986	257,386	6,142	(2,318)	43,540	0	0	0	0	304,750
FUND BALANCE JUNE 30, 1987	235,771	8,931	15,093	50,977	0	0	0	0	310,772

GOODING COUNTY

HAGERMAN JT. SCHOOL DISTRICT #233

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & D 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	125,306	0	0	25,998	0	0	0	0	151,304
OTHER LOCAL	11,923	2,495	30,845	1,365	408	0	0	0	47,036
STATE SOURCES	637,735	742	0	0	0	0	0	0	638,477
FEDERAL SOURCES	5,980	42,004	21,580	0	0	0	0	0	69,564
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	780,944	45,241	52,425	27,363	408	0	0	0	906,381
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	780,944	45,241	52,425	27,363	408	0	0	0	906,381
EXPENDITURES									
Elementary School Program	186,868	38,150	0	0	0	0	0	0	225,018
Secondary School Program	250,123	8,532	0	0	0	0	0	0	258,655
Exceptional Child Program	27,212	0	0	0	0	0	0	0	27,212
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	9,406	0	0	0	0	0	0	0	9,406
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	473,609	46,682	0	0	0	0	0	0	520,291
Attend./Guidance/Health Program	15,033	0	0	0	0	0	0	0	15,033
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	1,379	0	0	0	0	0	0	0	1,379
Educational Media Program	27,449	0	0	0	0	0	0	0	27,449
Board of Education Program	5,031	0	0	0	0	0	0	0	5,031
District Administration Program	20,504	0	0	0	0	0	0	0	20,504
School Administration Program	34,606	0	0	0	0	0	0	0	34,606
Business Operation Program	15,638	150	0	0	0	0	0	0	15,788
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	61,420	0	0	0	0	0	0	0	61,420
Maintenance-Bldgs. & Equip.	20,781	0	0	0	0	0	0	0	20,781
Maintenance-Grounds	15,307	0	0	0	0	0	0	0	15,307
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	57,059	0	0	0	0	0	0	0	57,059
Transportation-Activity Program	6,016	0	0	0	0	0	0	0	6,016
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	280,223	150	0	0	0	0	0	0	280,373
Food Services Program	0	0	54,023	0	0	0	0	0	54,023
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	54,023	0	0	0	0	0	54,023
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	20,000	0	0	0	0	20,000
Debt Services Program - Interest	0	0	0	10,553	0	0	0	0	10,553
TOTAL EXPENDITURES	753,832	46,832	54,023	30,553	0	0	0	0	885,240
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	753,832	46,832	54,023	30,553	0	0	0	0	885,240
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	27,112	(1,591)	(1,598)	(3,190)	408	0	0	0	21,141
FUND BALANCE JULY 1, 1986	154,317	5,926	3,747	39,924	23,968	0	0	0	227,882
FUND BALANCE JUNE 30, 1987	181,429	4,335	2,149	36,734	24,376	0	0	0	249,023

GOODING COUNTY

BLISS JT. SCHOOL DISTRICT #234

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	82,318	0	0	16,682	16,610	0	0	0	115,610
OTHER LOCAL	2,614	0	15,341	404	204	0	0	0	18,563
STATE SOURCES	413,745	595	0	0	0	0	0	0	414,340
FEDERAL SOURCES	5,590	19,219	12,947	0	0	0	0	0	37,756
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	504,267	19,814	28,288	17,086	16,814	0	0	0	586,269
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	504,267	19,814	28,288	17,086	16,814	0	0	0	586,269
EXPENDITURES									
Elementary School Program	111,960	11,814	0	0	0	0	0	0	123,774
Secondary School Program	167,293	2,283	0	0	0	0	0	0	169,576
Exceptional Child Program	0	2,184	0	0	0	0	0	0	2,184
Gifted & Talented Program	0	2,080	0	0	0	0	0	0	2,080
Interscholastic Program	1,513	0	0	0	0	0	0	0	1,513
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	280,766	18,361	0	0	0	0	0	0	299,127
Attend./Guidance/Health Program	9,057	0	0	0	0	0	0	0	9,057
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	15,434	0	0	0	0	0	0	0	15,434
Board of Education Program	24,102	0	0	0	0	0	0	0	24,102
District Administration Program	37,332	0	0	0	0	0	0	0	37,332
School Administration Program	15,789	0	0	0	0	0	0	0	15,789
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	59,421	0	0	0	0	0	0	0	59,421
Maintenance-Bldgs. & Equip.	4,961	0	0	0	10,785	0	0	0	15,746
Maintenance-Grounds	502	0	0	0	0	0	0	0	502
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	28,938	0	0	0	0	0	0	0	28,938
Transportation-Activity Program	1,042	0	0	0	0	0	0	0	1,042
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	196,578	0	0	0	10,785	0	0	0	207,363
Food Services Program	1,904	0	27,623	0	0	0	0	0	29,527
Community Services Program	1,073	0	0	0	0	0	0	0	1,073
TOTAL NON-INSTRUCTION	2,977	0	27,623	0	0	0	0	0	30,600
Capital Assets Program	0	0	0	0	21,900	0	0	0	21,900
Debt Services Program - Principal	0	0	0	10,000	0	0	0	0	10,000
Debt Services Program - Interest	0	0	0	4,650	0	0	0	0	4,650
TOTAL EXPENDITURES	480,321	18,361	27,623	14,650	32,685	0	0	0	573,640
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	480,321	18,361	27,623	14,650	32,685	0	0	0	573,640
EXCESS (DEFICIENCY) OF REVENUE									
OVER EXPENDITURES & TRANSFERS	23,946	1,453	665	2,436	(15,871)	0	0	0	12,629
FUND BALANCE JULY 1, 1986	16,999	0	(812)	20,227	37,993	0	0	0	74,407
FUND BALANCE JUNE 30, 1987	40,945	1,453	(147)	22,663	22,122	0	0	0	87,036

IDAHO COUNTY

GRANGEVILLE JT. SCHOOL DISTRICT #241

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	828,283	0	0	0	0	0	0	0	828,283
OTHER LOCAL	65,385	156,898	103,397	0	31,450	0	0	0	357,130
STATE SOURCES	3,625,619	33,265	14,986	0	0	0	0	0	3,673,870
FEDERAL SOURCES	21,730	621,979	86,434	0	0	0	0	0	730,143
OTHER SOURCES	696	0	0	0	0	0	0	0	696
TOTAL REVENUE	4,541,713	812,142	204,817	0	31,450	0	0	0	5,590,122
TRANSFERS IN	817,862	7,534	3,884	0	40,093	0	0	0	869,373
TOTAL REVENUE + TRANSFERS	5,359,575	819,676	208,701	0	71,543	0	0	0	6,459,495
EXPENDITURES									
Elementary School Program	1,581,788	21,062	0	0	0	0	0	0	1,602,850
Secondary School Program	1,654,806	50,695	0	0	0	0	0	0	1,705,501
Exceptional Child Program	0	191,833	0	0	0	0	0	0	191,833
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	3,236,594	263,590	0	0	0	0	0	0	3,500,184
Attend./Guidance/Health Program	89,833	0	0	0	0	0	0	0	89,833
Ancillary Program	298,448	0	0	0	0	0	0	0	298,448
Instruction Improvement Program	16,418	0	0	0	0	0	0	0	16,418
Educational Media Program	150,872	0	0	0	0	0	0	0	150,872
Board of Education Program	9,422	0	0	0	0	0	0	0	9,422
District Administration Program	141,275	891	0	0	0	0	0	0	142,166
School Administration Program	311,356	0	0	0	0	0	0	0	311,356
Business Operation Program	28,739	0	0	0	0	0	0	0	28,739
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	579,262	159,499	0	0	0	0	0	0	738,761
Maintenance-Bldgs. & Equip.	66,921	0	0	0	0	0	0	0	66,921
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	255,613	0	0	0	0	0	0	0	255,613
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	123,310	0	0	0	0	0	0	0	123,310
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,071,469	160,390	0	0	0	0	0	0	2,231,859
Food Services Program	0	0	208,701	0	0	0	0	0	208,701
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	208,701	0	0	0	0	0	208,701
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	1,842	0	0	0	1,842
TOTAL EXPENDITURES	5,308,063	423,980	208,701	0	1,842	0	0	0	5,942,586
FUND Transfers	51,511	817,862	0	0	0	0	0	0	869,373
TOTAL EXPENDITURES & TRANSFERS	5,359,574	1,241,842	208,701	0	1,842	0	0	0	6,811,959
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	1	(422,166)	0	0	69,701	0	0	0	(352,464)
FUND BALANCE JULY 1, 1986	(1)	2,620,943	0	0	151,400	0	0	0	2,772,342
FUND BALANCE JUNE 30, 1987	0	2,198,777	0	0	221,101	0	0	0	2,419,878

IDAHO COUNTY

COTTONWOOD JT. SCHOOL DISTRICT #242

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	195,539	0	0	39,021	0	0	0	0	234,560
OTHER LOCAL	17,294	30,004	37,493	121	0	0	0	0	84,912
STATE SOURCES	963,366	2,125	0	0	0	0	0	0	965,491
FEDERAL SOURCES	1,420	204,297	23,142	0	0	0	0	0	228,859
OTHER SOURCES	300	0	0	0	0	0	0	0	300
TOTAL REVENUE	1,177,919	236,426	60,635	39,142	0	0	0	0	1,514,122
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,177,919	236,426	60,635	39,142	0	0	0	0	1,514,122
EXPENDITURES									
Elementary School Program	285,066	62,313	0	0	0	0	0	0	347,379
Secondary School Program	402,281	21,383	0	0	0	0	0	0	423,664
Exceptional Child Program	0	43,680	0	0	0	0	0	0	43,680
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	687,347	127,376	0	0	0	0	0	0	814,723
Attend./Guidance/Health Program	16,250	0	0	0	0	0	0	0	16,250
Ancillary Program	100,288	0	0	0	0	0	0	0	100,288
Instruction Improvement Program	0	2,492	0	0	0	0	0	0	2,492
Educational Media Program	35,013	7,003	0	0	0	0	0	0	42,016
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	91,578	895	0	0	0	0	0	0	92,473
School Administration Program	83,259	0	0	0	0	0	0	0	83,259
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	66,456	67,609	0	0	0	0	0	0	134,065
Maintenance-Bldgs. & Equip.	43,198	10,674	0	0	0	0	0	0	53,872
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	76,487	52,071	0	0	0	0	0	0	128,558
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	4,720	5,000	0	0	0	0	0	0	9,720
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	517,249	145,744	0	0	0	0	0	0	662,993
Food Services Program	0	0	63,262	0	0	0	0	0	63,262
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	63,262	0	0	0	0	0	63,262
Capital Assets Program	0	27,395	0	0	0	0	0	0	27,395
Debt Services Program - Principal	0	0	0	25,000	0	0	0	0	25,000
Debt Services Program - Interest	0	0	0	10,781	0	0	0	0	10,781
TOTAL EXPENDITURES	1,204,596	300,515	63,262	35,781	0	0	0	0	1,604,154
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,204,596	300,515	63,262	35,781	0	0	0	0	1,604,154
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(26,677)	(64,089)	(2,627)	3,361	0	0	0	0	(90,032)
FUND BALANCE JULY 1, 1986	26,677	542,445	8,580	35,571	0	0	0	0	613,273
FUND BALANCE JUNE 30, 1987	0	478,356	5,953	38,932	0	0	0	0	523,241

JEFFERSON COUNTY

JEFFERSON COUNTY JT. SCHOOL DISTRICT #251

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	623,462	0	0	632,704	124,640	0	0	0	1,380,806
OTHER LOCAL	84,558	0	196,912	8,197	231,396	0	0	441,619	521,063
STATE SOURCES	5,181,546	17,689	0	0	0	0	0	0	5,199,235
FEDERAL SOURCES	8,415	287,092	209,902	0	0	0	0	0	505,409
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	5,897,981	304,781	406,814	640,901	356,036	0	0	441,619	7,606,513
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	5,897,981	304,781	406,814	640,901	356,036	0	0	441,619	7,606,513
EXPENDITURES									
Elementary School Program	1,889,921	177,382	0	0	0	0	0	0	2,067,303
Secondary School Program	1,871,429	84,312	0	0	0	0	0	0	1,955,741
Exceptional Child Program	214,978	9,483	0	0	0	0	0	0	224,461
Gifted & Talented Program	26,271	0	0	0	0	0	0	0	26,271
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	4,002,599	271,177	0	0	0	0	0	0	4,273,776
Attend./Guidance/Health Program	128,541	20,630	0	0	0	0	0	0	149,171
Ancillary Program	106,565	1,019	0	0	0	0	0	0	107,584
Instruction Improvement Program	0	17,095	0	0	0	0	0	0	17,095
Educational Media Program	0	4,759	0	0	0	0	0	0	4,759
Board of Education Program	23,074	0	0	0	0	0	0	0	23,074
District Administration Program	210,329	20,983	0	0	0	0	0	0	231,312
School Administration Program	352,022	1,134	0	0	0	0	0	0	353,156
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	540,194	6,482	0	0	0	0	0	0	546,676
Maintenance-Bldgs. & Equip.	70,076	0	0	0	0	0	0	0	70,076
Maintenance-Grounds	6,278	0	0	0	0	0	0	0	6,278
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	373,833	7,981	0	0	0	0	0	0	381,814
Transportation-Activity Program	11,327	0	0	0	0	0	0	0	11,327
General Transportation Program	5,911	0	0	0	0	0	0	0	5,911
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,828,150	80,083	0	0	0	0	0	0	1,908,233
Food Services Program	0	758	371,589	0	0	0	0	0	372,347
Community Services Program	0	124	0	0	0	0	0	426,694	124
TOTAL NON-INSTRUCTION	0	882	371,589	0	0	0	0	426,694	372,471
Capital Assets Program	0	0	0	0	5,226,622	0	0	0	5,226,622
Debt Services Program - Principal	0	0	0	729,221	0	0	0	0	729,221
Debt Services Program - Interest	0	0	0	7,540	0	0	0	0	7,540
TOTAL EXPENDITURES	5,830,749	352,142	371,589	736,761	5,226,622	0	0	426,694	12,517,863
FUND Transfers	3,696	3,672	0	0	0	0	0	0	7,368
TOTAL EXPENDITURES & TRANSFERS	5,834,445	355,814	371,589	736,761	5,226,622	0	0	426,694	12,525,231
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	63,536	(51,033)	35,225	(95,860)	(4,870,586)	0	0	14,925	(4,918,718)
FUND BALANCE JULY 1, 1986	577,189	80,595	52,178	461,242	6,053,963	0	0	(14,925)	7,225,167
FUND BALANCE JUNE 30, 1987	640,725	29,562	87,403	365,382	1,183,377	0	0	0	2,306,449

JEFFERSON COUNTY

RIRIE JT. SCHOOL DISTRICT #252

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	171,928	0	0	40,765	41,451	0	0	0	254,144
OTHER LOCAL	30,507	0	43,091	8,017	2,063	0	0	0	83,678
STATE SOURCES	1,134,109	0	0	0	0	0	0	0	1,134,109
FEDERAL SOURCES	7,928	66,655	56,175	0	0	0	0	0	130,758
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,344,472	66,655	99,266	48,782	43,514	0	0	0	1,602,689
TRANSFERS IN	0	0	0	0	26,240	0	0	0	26,240
TOTAL REVENUE + TRANSFERS	1,344,472	66,655	99,266	48,782	69,754	0	0	0	1,628,929
EXPENDITURES									
Elementary School Program	348,431	41,799	0	0	0	0	0	0	390,230
Secondary School Program	354,588	5,093	0	0	0	0	0	0	359,681
Exceptional Child Program	57,875	11,515	0	0	0	0	0	0	69,390
Gifted & Talented Program	6,345	0	0	0	0	0	0	0	6,345
Interscholastic Program	14,772	0	0	0	0	0	0	0	14,772
School Activity Program	4,802	0	0	0	0	0	0	0	4,802
Summer School Program	0	1,624	0	0	0	0	0	0	1,624
Adult School Program	1,227	0	0	0	0	0	0	0	1,227
TOTAL INSTRUCTION	788,040	60,031	0	0	0	0	0	0	848,071
Attend./Guidance/Health Program	24,538	0	0	0	0	0	0	0	24,538
Ancillary Program	15,441	0	0	0	0	0	0	0	15,441
Instruction Improvement Program	18,304	0	0	0	0	0	0	0	18,304
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	3,958	0	0	0	0	0	0	0	3,958
District Administration Program	51,085	6,002	0	0	0	0	0	0	57,087
School Administration Program	67,478	0	0	0	0	0	0	0	67,478
Business Operation Program	61,978	0	0	0	0	0	0	0	61,978
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	126,510	0	0	0	0	0	0	0	126,510
Maintenance-Bldgs. & Equip.	67,093	0	0	0	0	0	0	0	67,093
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	66,263	0	0	0	0	0	0	0	66,263
Transportation-Activity Program	3,577	0	0	0	0	0	0	0	3,577
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	506,225	6,002	0	0	0	0	0	0	512,227
Food Services Program	0	0	103,381	0	0	0	0	0	103,381
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	103,381	0	0	0	0	0	103,381
Capital Assets Program	0	0	0	0	35,009	0	0	0	35,009
Debt Services Program - Principal	0	0	0	55,000	5,000	0	0	0	60,000
Debt Services Program - Interest	0	0	0	6,510	0	0	0	0	6,510
TOTAL EXPENDITURES	1,294,265	66,033	103,381	61,510	40,009	0	0	0	1,565,198
FUND Transfers	26,240	0	0	0	0	0	0	0	26,240
TOTAL EXPENDITURES & TRANSFERS	1,320,505	66,033	103,381	61,510	40,009	0	0	0	1,591,438
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	23,967	622	(4,115)	(12,728)	29,745	0	0	0	37,491
FUND BALANCE JULY 1, 1986	67,627	5,389	17,080	70,133	21,776	0	0	0	182,005
FUND BALANCE JUNE 30, 1987	91,594	6,011	12,965	57,405	51,521	0	0	0	219,496

JEFFERSON COUNTY

WEST JEFFERSON SCHOOL DISTRICT #253

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	211,651	0	0	160,953	138,749	0	0	0	511,353
OTHER LOCAL	50,685	0	53,647	4,342	41,668	0	0	0	150,342
STATE SOURCES	1,265,318	0	1,293	0	0	0	0	0	1,266,611
FEDERAL SOURCES	0	73,209	59,279	0	0	0	0	0	132,488
OTHER SOURCES	0	0	0	0	1,300,000	0	0	0	1,300,000
TOTAL REVENUE	1,527,654	73,209	114,219	165,295	1,480,417	0	0	0	3,360,794
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,527,654	73,209	114,219	165,295	1,480,417	0	0	0	3,360,794
EXPENDITURES									
Elementary School Program	527,781	66,107	0	0	0	- 0	0	0	593,888
Secondary School Program	308,264	3,603	0	0	0	0	0	0	311,867
Exceptional Child Program	37,992	0	0	0	0	0	0	0	37,992
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	16,958	0	0	0	0	0	0	0	16,958
School Activity Program	9,466	0	0	0	0	0	0	0	9,466
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	900,461	69,710	0	0	0	0	0	0	970,171
Attend./Guidance/Health Program	30,572	0	0	0	0	0	0	0	30,572
Ancillary Program	2,181	0	0	0	0	0	0	0	2,181
Instruction Improvement Program	855	0	0	0	0	0	0	0	855
Educational Media Program	29,326	0	0	0	0	0	0	0	29,326
Board of Education Program	12,174	0	0	0	0	0	0	0	12,174
District Administration Program	65,398	0	0	0	0	0	0	0	65,398
School Administration Program	122,390	0	0	0	0	0	0	0	122,390
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	145,205	0	0	0	0	0	0	0	145,205
Maintenance-Bldgs. & Equip.	50,668	0	0	0	0	0	0	0	50,668
Maintenance-Grounds	2,986	0	0	0	0	0	0	0	2,986
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	135,289	0	0	0	0	0	0	0	135,289
Transportation-Activity Program	4,960	0	0	0	0	0	0	0	4,960
General Transportation Program	261	0	0	0	0	0	0	0	261
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	602,265	0	0	0	0	0	0	0	602,265
Food Services Program	0	0	118,924	0	0	0	0	0	118,924
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	118,924	0	0	0	0	0	118,924
Capital Assets Program	0	0	0	0	1,067,582	0	0	0	1,067,582
Debt Services Program - Principal	0	0	0	23,761	0	0	0	0	23,761
Debt Services Program - Interest	0	0	0	1,803	0	0	0	0	1,803
TOTAL EXPENDITURES	1,502,726	69,710	118,924	25,564	1,067,582	0	0	0	2,784,506
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,502,726	69,710	118,924	25,564	1,067,582	0	0	0	2,784,506
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	24,928	3,499	(4,705)	139,731	412,835	0	0	0	576,288
FUND BALANCE JULY 1, 1986	108,394	4,091	18,204	43,940	140,734	0	0	0	315,363
FUND BALANCE JUNE 30, 1987	133,322	7,590	13,499	183,671	553,569	0	0	0	891,651

JEROME COUNTY

JEROME JT. SCHOOL DISTRICT #261

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	GOVERNMENTAL FOOD SERVICE 290	FUNDS DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,083,293	0	0	311,993	136,145	0	0	0	1,531,431
OTHER LOCAL	47,489	2,400	218,344	13,543	2,507	0	0	0	284,283
STATE SOURCES	3,652,614	0	0	0	0	0	0	0	3,652,614
FEDERAL SOURCES	0	252,388	250,502	0	0	0	0	0	502,890
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	4,783,396	254,788	468,846	325,536	138,652	0	0	0	5,971,218
TRANSFERS IN	4,178	24,804	0	0	0	0	0	0	28,982
TOTAL REVENUE + TRANSFERS	4,787,574	279,592	468,846	325,536	138,652	0	0	0	6,000,200
EXPENDITURES									
Elementary School Program	1,187,129	2,321	0	0	0	0	0	0	1,189,450
Secondary School Program	1,282,716	1,725	0	0	0	0	0	0	1,284,441
Exceptional Child Program	53,122	245,903	0	0	0	0	0	0	299,025
Gifted & Talented Program	29,233	0	0	0	0	0	0	0	29,233
Interscholastic Program	11,752	0	0	0	0	0	0	0	11,752
School Activity Program	1,228	0	0	0	0	0	0	0	1,228
Summer School Program	32,552	10,209	0	0	0	0	0	0	42,761
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2,597,732	260,158	0	0	0	0	0	0	2,857,890
Attend./Guidance/Health Program	93,653	0	0	0	0	0	0	0	93,653
Ancillary Program	253,367	0	0	0	0	0	0	0	253,367
Instruction Improvement Program	70,755	0	0	0	0	0	0	0	70,755
Educational Media Program	90,470	0	0	0	0	0	0	0	90,470
Board of Education Program	11,963	0	0	0	0	0	0	0	11,963
District Administration Program	94,584	15,487	0	0	0	0	0	0	110,071
School Administration Program	278,609	0	0	0	0	0	0	0	278,609
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	614,396	0	0	0	0	0	0	0	614,396
Maintenance-Bldgs. & Equip.	71,616	0	0	0	0	0	0	0	71,616
Maintenance-Grounds	25,759	0	0	0	0	0	0	0	25,759
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	352,091	0	0	0	0	0	0	0	352,091
Transportation-Activity Program	39,065	0	0	0	0	0	0	0	39,065
General Transportation Program	19,887	0	0	0	0	0	0	0	19,887
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,016,215	15,487	0	0	0	0	0	0	2,031,702
Food Services Program	0	0	445,010	0	0	0	0	0	445,010
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	445,010	0	0	0	0	0	445,010
Capital Assets Program	0	0	0	0	131,417	0	0	0	131,417
Debt Services Program - Principal	0	0	1,204	210,000	0	0	0	0	211,204
Debt Services Program - Interest	10,372	0	0	93,500	0	0	0	0	103,872
TOTAL EXPENDITURES	4,624,319	275,645	446,214	303,500	131,417	0	0	0	5,781,095
FUND Transfers	24,804	4,178	0	0	0	0	0	0	28,982
TOTAL EXPENDITURES & TRANSFERS	4,649,123	279,823	446,214	303,500	131,417	0	0	0	5,810,077
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	138,451	(231)	22,632	22,036	7,235	0	0	0	190,123
FUND BALANCE JULY 1, 1986	(394,777)	1,316	36,029	154,256	43,694	0	0	0	(159,482)
FUND BALANCE JUNE 30, 1987	(256,326)	1,085	58,661	176,292	50,929	0	0	0	30,641

JEROME COUNTY

VALLEY SCHOOL DISTRICT #262

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & D 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	272,300	0	0	0	37,249	0	0	0	309,549
OTHER LOCAL	66,604	0	43,501	0	1,950	0	0	49,784	112,055
STATE SOURCES	1,100,165	3,231	879	0	0	0	0	0	1,104,275
FEDERAL SOURCES	0	161,500	49,406	0	0	0	0	0	210,906
OTHER SOURCES	9,057	0	0	0	0	0	0	0	9,057
TOTAL REVENUE	1,448,126	164,731	93,786	0	39,199	0	0	49,784	1,745,842
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,448,126	164,731	93,786	0	39,199	0	0	49,784	1,745,842
EXPENDITURES									
Elementary School Program	397,631	136,586	0	0	0	0	0	0	534,217
Secondary School Program	384,407	29,745	0	0	0	0	0	0	414,152
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	782,038	166,331	0	0	0	0	0	0	948,369
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	38,276	0	0	0	0	0	0	0	38,276
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	20,183	0	0	0	0	0	0	0	20,183
Board of Education Program	27,864	0	0	0	0	0	0	0	27,864
District Administration Program	53,268	0	0	0	0	0	0	0	53,268
School Administration Program	72,518	5,844	0	0	0	0	0	0	78,362
Business Operation Program	0	8,255	0	0	0	0	0	0	8,255
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	141,732	1,100	0	0	0	0	0	0	142,832
Maintenance-Bldgs. & Equip.	21,081	0	0	0	26,171	0	0	0	47,252
Maintenance-Grounds	300	0	0	0	0	0	0	0	300
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	153,773	8,044	0	0	0	0	0	0	161,817
Transportation-Activity Program	5,340	0	0	0	0	0	0	0	5,340
General Transportation Program	733	0	0	0	0	0	0	0	733
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	535,068	23,243	0	0	26,171	0	0	0	584,482
Food Services Program	1,500	0	93,376	0	0	0	0	0	94,876
Community Services Program	7,862	0	0	0	0	0	0	51,408	7,862
TOTAL NON-INSTRUCTION	9,362	0	93,376	0	0	0	0	51,408	102,738
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,326,468	189,574	93,376	0	26,171	0	0	51,408	1,635,589
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,326,468	189,574	93,376	0	26,171	0	0	51,408	1,635,589
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	121,658	(24,843)	410	0	13,028	0	0	(1,624)	110,253
FUND BALANCE JULY 1, 1986	649,232	39,516	7,110	0	40,498	0	0	1,624	736,356
FUND BALANCE JUNE 30, 1987	770,890	14,673	7,520	0	53,526	0	0	0	846,609

KOOTENAI COUNTY

COEUR D'ALENE SCHOOL DISTRICT #271

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	5,824,160	0	0	503,268	0	0	0	0	6,327,428
OTHER LOCAL	254,158	4,172	342,467	0	0	0	0	0	600,797
STATE SOURCES	8,707,384	0	0	0	0	0	0	0	8,707,384
FEDERAL SOURCES	0	741,810	279,109	0	0	0	0	0	1,020,919
OTHER SOURCES	14,874	0	0	0	0	0	0	0	14,874
TOTAL REVENUE	14,800,576	745,982	621,576	503,268	0	0	0	0	16,671,402
TRANSFERS IN	6,508	0	0	0	34,484	0	0	0	40,992
TOTAL REVENUE + TRANSFERS	14,807,084	745,982	621,576	503,268	34,484	0	0	0	16,712,394
EXPENDITURES									
Elementary School Program	3,962,734	491,934	0	0	0	0	0	0	4,454,668
Secondary School Program	4,715,848	43,834	0	0	0	0	0	0	4,759,682
Exceptional Child Program	703,900	95,975	0	0	0	0	0	0	799,875
Gifted & Talented Program	88,747	0	0	0	0	0	0	0	88,747
Interscholastic Program	102,296	0	0	0	0	0	0	0	102,296
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	9,573,525	631,743	0	0	0	0	0	0	10,205,268
Attend./Guidance/Health Program	268,720	0	0	0	0	0	0	0	268,720
Ancillary Program	347,693	0	0	0	0	0	0	0	347,693
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	192,098	0	0	0	0	0	0	0	192,098
Board of Education Program	64,186	5,854	0	0	0	0	0	0	70,040
District Administration Program	371,735	4,996	0	0	0	0	0	0	376,731
School Administration Program	1,046,720	0	0	0	0	0	0	0	1,046,720
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	1,329,753	0	0	0	0	0	0	0	1,329,753
Maintenance-Bldgs. & Equip.	370,743	48,538	0	0	0	0	0	0	419,281
Maintenance-Grounds	36,123	0	0	0	0	0	0	0	36,123
Security Program	11,546	0	0	0	0	0	0	0	11,546
Transport.-Pupil/to School Program	803,098	12,235	0	0	0	0	0	0	815,333
Transportation-Activity Program	31,379	0	0	0	0	0	0	0	31,379
General Transportation Program	17,865	0	0	0	0	0	0	0	17,865
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	4,891,659	71,623	0	0	0	0	0	0	4,963,282
Food Services Program	0	0	623,065	0	0	0	0	0	623,065
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	623,065	0	0	0	0	0	623,065
Capital Assets Program	0	0	0	0	17,296	0	0	0	17,296
Debt Services Program - Principal	110,193	0	0	425,000	0	0	0	0	535,193
Debt Services Program - Interest	0	0	0	225,034	0	0	0	0	225,034
TOTAL EXPENDITURES	14,575,377	703,366	623,065	650,034	17,296	0	0	0	16,569,138
FUND Transfers	34,484	6,508	0	0	0	0	0	0	40,992
TOTAL EXPENDITURES & TRANSFERS	14,609,861	709,874	623,065	650,034	17,296	0	0	0	16,610,130
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	197,223	36,108	(1,489)	(146,766)	17,188	0	0	0	102,264
FUND BALANCE JULY 1, 1986	(1,351,536)	93,608	16,937	250,085	17,296	0	0	0	(973,610)
FUND BALANCE JUNE 30, 1987	(1,154,313)	129,716	15,448	103,319	34,484	0	0	0	(871,346)

LAKELAND SCHOOL DISTRICT #272

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	869,729	0	0	386,353	189,397	0	0	0	1,445,479
OTHER LOCAL	56,310	2,627	6,789	7,422	7,903	0	0	0	81,051
STATE SOURCES	3,088,869	17,364	0	0	0	0	0	0	3,106,233
FEDERAL SOURCES	8,281	169,426	15,127	0	0	0	0	0	192,834
OTHER SOURCES	7,878	0	0	0	15,286	0	0	0	23,164
TOTAL REVENUE	4,031,067	189,417	21,916	393,775	212,586	0	0	0	4,848,761
TRANSFERS IN	3,419	0	0	0	0	0	0	0	3,419
TOTAL REVENUE + TRANSFERS	4,034,486	189,417	21,916	393,775	212,586	0	0	0	4,852,180
EXPENDITURES									
Elementary School Program	1,132,117	68,440	0	0	0	0	0	0	1,200,557
Secondary School Program	1,382,422	18,928	0	0	0	0	0	0	1,401,350
Exceptional Child Program	206,865	30,605	0	0	0	0	0	0	237,470
Gifted & Talented Program	26,727	0	0	0	0	0	0	0	26,727
Interscholastic Program	40,257	0	0	0	0	0	0	0	40,257
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	2,520	0	0	0	0	0	0	0	2,520
TOTAL INSTRUCTION	2,790,908	117,973	0	0	0	0	0	0	2,908,881
Attend./Guidance/Health Program	91,877	0	0	0	0	0	0	0	91,877
Ancillary Program	66,342	8,872	0	0	0	0	0	0	75,214
Instruction Improvement Program	72,191	757	0	0	0	0	0	0	72,948
Educational Media Program	0	11,422	0	0	0	0	0	0	11,422
Board of Education Program	16,335	78	0	0	0	0	0	0	16,413
District Administration Program	159,293	0	0	0	0	0	0	0	159,293
School Administration Program	348,655	197	0	0	0	0	0	0	348,852
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	389,559	0	0	0	0	0	0	0	389,559
Maintenance-Bldgs. & Equip.	98,124	0	0	0	9,584	0	0	0	107,708
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	311,016	0	0	0	0	0	0	0	311,016
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	17,149	0	0	0	0	0	0	0	17,149
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,570,541	21,326	0	0	9,584	0	0	0	1,601,451
Food Services Program	0	0	26,340	0	0	0	0	0	26,340
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	26,340	0	0	0	0	0	26,340
Capital Assets Program	0	6,601	0	0	443,210	0	0	0	449,811
Debt Services Program - Principal	0	0	0	170,000	0	0	0	0	170,000
Debt Services Program - Interest	0	0	0	272,746	0	0	0	0	272,746
TOTAL EXPENDITURES	4,361,449	145,900	26,340	442,746	452,794	0	0	0	5,429,229
FUND Transfers	0	3,420	0	0	0	0	0	0	3,420
TOTAL EXPENDITURES & TRANSFERS	4,361,449	149,320	26,340	442,746	452,794	0	0	0	5,432,649
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(326,963)	40,097	(4,424)	(48,971)	(240,208)	0	0	0	(580,469)
FUND BALANCE JULY 1, 1986	335,021	31,467	5,943	257,567	364,641	0	0	0	994,639
FUND BALANCE JUNE 30, 1987	8,058	71,564	1,519	208,596	124,433	0	0	0	414,170

KOOTENAI COUNTY

POST FALLS SCHOOL DISTRICT #273

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

			GOVERNMENTAL	FUNDS		PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,361,811	0	0	565,472	0	0	0	0	1,927,283
OTHER LOCAL	50,798	0	125,209	4,698	0	0	0	223,547	180,705
STATE SOURCES	4,230,670	16,630	0	0	0	0	0	0	4,247,300
FEDERAL SOURCES	0	318,158	175,752	0	0	0	0	0	493,910
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	5,643,279	334,788	300,961	570,170	0	0	0	223,547	6,849,198
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	5,643,279	334,788	300,961	570,170	0	0	0	223,547	6,849,198
EXPENDITURES									
Elementary School Program	1,539,043	160,886	0	0	0	0	0	0	1,699,929
Secondary School Program	1,672,623	61,009	0	0	0	0	0	0	1,733,632
Exceptional Child Program	4,358	54,271	0	0	0	0	0	0	58,629
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	44,268	0	0	0	0	0	0	0	44,268
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	4,827	0	0	0	0	0	0	0	4,827
Adult School Program	2,158	0	0	0	0	0	0	0	2,158
TOTAL INSTRUCTION	3,267,277	276,166	0	0	0	0	0	0	3,543,443
Attend./Guidance/Health Program	95,601	0	0	0	0	0	0	0	95,601
Ancillary Program	450,635	0	0	0	0	0	0	0	450,635
Instruction Improvement Program	36,317	0	0	0	0	0	0	0	36,317
Educational Media Program	79,217	0	0	0	0	0	0	0	79,217
Board of Education Program	8,938	0	0	0	0	0	0	0	8,938
District Administration Program	81,723	0	0	0	0	0	0	0	81,723
School Administration Program	257,031	0	0	0	0	0	0	0	257,031
Business Operation Program	130,080	0	0	0	0	0	0	0	130,080
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	441,372	0	0	0	0	0	0	0	441,372
Maintenance-Bldgs. & Equip.	278,600	0	0	0	0	0	0	0	278,600
Maintenance-Grounds	6,302	0	0	0	0	0	0	0	6,302
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	289,442	0	0	0	0	0	0	0	289,442
Transportation-Activity Program	14,896	0	0	0	0	0	0	0	14,896
General Transportation Program	4,644	0	0	0	0	0	0	0	4,644
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,174,798	0	0	0	0	0	0	0	2,174,798
Food Services Program	0	0	322,208	0	0	0	0	0	322,208
Community Services Program	0	0	0	0	0	0	0	225,571	0
TOTAL NON-INSTRUCTION	0	0	322,208	0	0	0	0	225,571	322,208
Capital Assets Program	0	0	0	0	1,219	0	0	0	1,219
Debt Services Program - Principal	6,693	22,709	0	255,000	0	0	0	0	284,402
Debt Services Program - Interest	191	0	0	330,555	0	0	0	0	330,746
TOTAL EXPENDITURES	5,448,959	298,875	322,208	585,555	1,219	0	0	225,571	6,656,816
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	5,448,959	298,875	322,208	585,555	1,219	0	0	225,571	6,656,816
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	194,320	35,913	(21,247)	(15,385)	(1,219)	0	0	(2,024)	192,382
FUND BALANCE JULY 1, 1986	(344,801)	14,229	91,539	511,511	4,809	0	0	57,853	277,287
FUND BALANCE JUNE 30, 1987	(150,481)	50,142	70,292	496,126	3,590	0	0	55,829	469,669

KOOTENAI COUNTY

KOOTENAI SCHOOL DISTRICT #274

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	628,511	3,580	0	0	0	0	0	0	632,091
OTHER LOCAL	31,367	100	20,609	0	0	0	0	28,571	52,076
STATE SOURCES	594,629	2,697	0	0	0	0	0	0	597,326
FEDERAL SOURCES	0	49,273	20,924	0	0	0	0	0	70,197
OTHER SOURCES	3,203	0	0	0	0	0	0	0	3,203
TOTAL REVENUE	1,257,710	55,650	41,533	0	0	0	0	28,571	1,354,893
TRANSFERS IN	26,670	21,138	18,680	0	0	0	0	0	66,488
TOTAL REVENUE + TRANSFERS	1,284,380	76,788	60,213	0	0	0	0	28,571	1,421,381
EXPENDITURES									
Elementary School Program	188,108	25,950	0	0	0	0	0	0	214,058
Secondary School Program	274,244	25,018	0	0	0	0	0	0	299,262
Exceptional Child Program	14,644	0	0	0	0	0	0	0	14,644
Gifted & Talented Program	1,032	0	0	0	0	0	0	0	1,032
Interscholastic Program	19,410	0	0	0	0	0	0	0	19,410
School Activity Program	7,671	0	0	0	0	0	0	0	7,671
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	505,109	50,968	0	0	0	0	0	0	556,077
Attend./Guidance/Health Program	29,160	0	0	0	0	0	0	0	29,160
Ancillary Program	53,934	0	0	0	0	0	0	0	53,934
Instruction Improvement Program	1,000	0	0	0	0	0	0	0	1,000
Educational Media Program	23,775	0	0	0	0	0	0	0	23,775
Board of Education Program	2,607	0	0	0	0	0	0	0	2,607
District Administration Program	82,163	4,030	0	0	0	0	0	0	86,193
School Administration Program	55,321	0	0	0	0	0	0	0	55,321
Business Operation Program	63,885	0	0	0	0	0	0	0	63,885
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	166,708	0	0	0	0	0	0	0	166,708
Maintenance-Bldgs. & Equip.	30,683	0	0	0	0	0	0	0	30,683
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	120,004	0	0	0	0	0	0	0	120,004
Transportation-Activity Program	10,739	0	0	0	0	0	0	0	10,739
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	639,979	4,030	0	0	0	0	0	0	644,009
Food Services Program	0	0	56,614	0	0	0	0	0	56,614
Community Services Program	0	0	0	0	0	0	0	29,672	0
TOTAL NON-INSTRUCTION	0	0	56,614	0	0	0	0	29,672	56,614
Capital Assets Program	47,783	34,821	0	0	0	0	0	0	82,604
Debt Services Program - Principal	1,355	0	0	0	0	0	0	0	1,355
Debt Services Program - Interest	735	0	0	0	0	0	0	0	735
TOTAL EXPENDITURES	1,194,961	89,819	56,614	0	0	0	0	29,672	1,341,394
FUND Transfers	65,253	0	0	0	0	0	0	1,234	65,253
TOTAL EXPENDITURES & TRANSFERS	1,260,214	89,819	56,614	0	0	0	0	30,906	1,406,647
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	24,166	(13,031)	3,599	0	0	0	0	(2,335)	14,734
FUND BALANCE JULY 1, 1986	167,150	43,952	10	0	0	0	0	12,875	211,112
FUND BALANCE JUNE 30, 1987	191,316	30,921	3,609	0	0	0	0	10,540	225,846

KOOTENAI COUNTY

WORLEY SCHOOL DISTRICT #275

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	209,678	0	0	0	0	0	0	0	209,678
OTHER LOCAL	10,565	0	5,434	0	0	0	0	0	15,999
STATE SOURCES	282,310	3,850	0	0	0	0	0	0	286,160
FEDERAL SOURCES	199,791	32,534	21,767	0	0	0	0	0	254,092
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	702,344	36,384	27,201	0	0	0	0	0	765,929
TRANSFERS IN	0	423	0	0	0	0	0	0	423
TOTAL REVENUE + TRANSFERS	702,344	36,807	27,201	0	0	0	0	0	766,352
EXPENDITURES									
Elementary School Program	104,997	26,108	0	0	0	0	0	0	131,105
Secondary School Program	197,171	8,413	0	0	0	0	0	0	205,584
Exceptional Child Program	20,467	0	0	0	0	0	0	0	20,467
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	3,907	0	0	0	0	0	0	0	3,907
School Activity Program	8,817	0	0	0	0	0	0	0	8,817
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	335,359	34,521	0	0	0	0	0	0	369,880
Attend./Guidance/Health Program	190	0	0	0	0	0	0	0	190
Ancillary Program	10,948	0	0	0	0	0	0	0	10,948
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	14,713	0	0	0	0	0	0	0	14,713
Board of Education Program	2,200	0	0	0	0	0	0	0	2,200
District Administration Program	33,495	0	0	0	0	0	0	0	33,495
School Administration Program	50,657	0	0	0	0	0	0	0	50,657
Business Operation Program	15,766	0	0	0	0	0	0	0	15,766
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	29,440	0	0	0	0	0	0	0	29,440
Maintenance-Bldgs. & Equip.	60,471	0	0	0	0	0	0	0	60,471
Maintenance-Grounds	433	0	0	0	0	0	0	0	433
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	25,720	0	0	0	0	0	0	0	25,720
Transportation-Activity Program	1,361	0	0	0	0	0	0	0	1,361
General Transportation Program	11,693	0	0	0	0	0	0	0	11,693
Other Support Services Program	0	1,560	0	0	0	0	0	0	1,560
TOTAL SUPPORT SERVICES	257,087	1,560	0	0	0	0	0	0	258,647
Food Services Program	0	0	27,734	0	0	0	0	0	27,734
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	27,734	0	0	0	0	0	27,734
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	592,446	36,081	27,734	0	0	0	0	0	656,261
FUND Transfers	19,179	0	0	0	0	0	0	0	19,179
TOTAL EXPENDITURES & TRANSFERS	611,625	36,081	27,734	0	0	0	0	0	675,440
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	90,719	726	(533)	0	0	0	0	0	90,912
FUND BALANCE JULY 1, 1986	81,671	23,154	3,047	0	0	0	0	0	107,872
FUND BALANCE JUNE 30, 1987	172,390	23,880	2,514	0	0	0	0	0	198,784

LATAH COUNTY

MOSCOW SCHOOL DISTRICT #281

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	3,611,436	0	0	304,764	0	0	0	0	3,916,200
OTHER LOCAL	219,599	70,870	190,183	3,579	21,816	0	0	124,195	506,047
STATE SOURCES	4,285,463	10,348	9,427	0	0	0	0	0	4,305,238
FEDERAL SOURCES	2,343	199,227	111,902	0	0	0	0	0	313,472
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	8,118,841	280,445	311,512	308,343	21,816	0	0	124,195	9,040,957
TRANSFERS IN	0	12,304	0	0	47,347	0	0	0	59,651
TOTAL REVENUE + TRANSFERS	8,118,841	292,749	311,512	308,343	69,163	0	0	124,195	9,100,608
EXPENDITURES									
Elementary School Program	2,028,631	93,824	0	0	230	0	0	0	2,122,685
Secondary School Program	2,253,981	2,077	0	0	0	0	0	0	2,256,058
Exceptional Child Program	476,605	0	0	0	0	0	0	0	476,605
Gifted & Talented Program	354,779	78,609	0	0	0	0	0	0	433,388
Interscholastic Program	131,661	0	0	0	0	0	0	0	131,661
School Activity Program	25,975	58,587	0	0	0	0	0	0	84,562
Summer School Program	13,216	0	0	0	0	0	0	0	13,216
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	5,284,848	233,097	0	0	230	0	0	0	5,518,175
Attend./Guidance/Health Program	194,131	0	0	0	0	0	0	0	194,131
Ancillary Program	147,988	0	0	0	0	0	0	0	147,988
Instruction Improvement Program	43,743	19,886	0	0	0	0	0	0	63,629
Educational Media Program	166,640	0	0	0	0	0	0	0	166,640
Board of Education Program	73,676	0	0	0	0	0	0	0	73,676
District Administration Program	102,919	1,545	0	0	0	0	0	0	104,464
School Administration Program	497,971	0	0	0	0	0	0	0	497,971
Business Operation Program	216,332	6,727	0	0	0	0	0	0	223,059
Central Service Program	19,701	0	0	0	0	0	0	0	19,701
Buildings-Care Program	525,264	1,800	0	0	0	0	0	0	527,064
Maintenance-Bldgs. & Equip.	191,681	9,729	0	0	0	0	0	0	201,410
Maintenance-Grounds	31,807	0	0	0	0	0	0	0	31,807
Security Program	11,491	0	0	0	0	0	0	0	11,491
Transport.-Pupil/to School Program	229,297	0	0	0	41,794	0	0	0	271,091
Transportation-Activity Program	45,674	0	0	0	0	0	0	0	45,674
General Transportation Program	15,745	0	0	0	0	0	0	0	15,745
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,514,060	39,687	0	0	41,794	0	0	0	2,595,541
Food Services Program	0	0	326,511	0	0	0	0	0	326,511
Community Services Program	0	0	0	0	0	0	0	124,195	0
TOTAL NON-INSTRUCTION	0	0	326,511	0	0	0	0	124,195	326,511
Capital Assets Program	0	786	0	0	0	0	0	0	786
Debt Services Program - Principal	0	0	0	200,000	0	0	0	0	200,000
Debt Services Program - Interest	132,222	0	0	116,940	0	0	0	0	249,162
TOTAL EXPENDITURES	7,931,130	273,570	326,511	316,940	42,024	0	0	124,195	8,890,175
FUND Transfers	92,751	0	0	0	0	0	0	0	92,751
TOTAL EXPENDITURES & TRANSFERS	8,023,881	273,570	326,511	316,940	42,024	0	0	[illegible]195	8,982,926
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	94,960	19,179	(14,999)	(8,597)	27,139	0	0	0	117,682
FUND BALANCE JULY 1, 1986	(1,089)	20,066	15,408	61,960	6,664	0	0	0	103,009
FUND BALANCE JUNE 30, 1987	93,871	39,245	409	53,363	33,803	0	0	0	220,691

LATAH COUNTY

GENESEE JT. SCHOOL DISTRICT #282

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 198[illegible]

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	354,395	0	0	0	0	0	0	0	354,395
OTHER LOCAL	14,707	0	29,069	0	2,564	0	0	0	46,340
STATE SOURCES	578,799	2,976	0	0	0	0	0	0	581,775
FEDERAL SOURCES	0	28,413	12,352	0	0	0	0	0	40,765
OTHER SOURCES	10,202	0	0	0	0	0	0	0	10,202
TOTAL REVENUE	958,103	31,389	41,421	0	2,564	0	0	0	1,033,477
TRANSFERS IN	1,913	0	0	0	10,202	0	0	0	12,115
TOTAL REVENUE + TRANSFERS	960,016	31,389	41,421	0	12,766	0	0	0	1,045,592
EXPENDITURES									
Elementary School Program	150,171	29,011	0	0	0	0	0	0	179,182
Secondary School Program	271,902	711	0	0	0	0	0	0	272,613
Exceptional Child Program	54,881	0	0	0	0	0	0	0	54,881
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	20,237	0	0	0	0	0	0	0	20,237
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	497,191	29,722	0	0	0	0	0	0	526,913
Attend./Guidance/Health Program	29,859	0	0	0	0	0	0	0	29,859
Ancillary Program	4,511	0	0	0	0	0	0	0	4,511
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	30,462	0	0	0	0	0	0	0	30,462
Board of Education Program	13,733	0	0	0	0	0	0	0	13,733
District Administration Program	44,875	0	0	0	0	0	0	0	44,875
School Administration Program	67,599	0	0	0	0	0	0	0	67,599
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	92,767	0	0	0	0	0	0	0	92,767
Maintenance-Bldgs. & Equip.	26,736	0	0	0	0	0	0	0	26,736
Maintenance-Grounds	363	0	0	0	0	0	0	0	363
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	72,258	0	0	0	0	0	0	0	72,258
Transportation-Activity Program	4,574	0	0	0	0	0	0	0	4,574
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	88,167	0	0	0	0	0	0	0	88,167
TOTAL SUPPORT SERVICES	475,904	0	0	0	0	0	0	0	475,904
Food Services Program	6,098	0	39,014	0	0	0	0	0	45,112
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	6,098	0	39,014	0	0	0	0	0	45,112
Capital Assets Program	42,143	0	0	0	30,582	0	0	0	72,725
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,021,336	29,722	39,014	0	30,582	0	0	0	1,120,654
FUND Transfers	10,202	1,913	0	0	0	0	0	0	12,115
TOTAL EXPENDITURES & TRANSFERS	1,031,538	31,635	39,014	0	30,582	0	0	0	1,132,769
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(71,522)	(246)	2,407	0	(17,816)	0	0	0	(87,177)
FUND BALANCE JULY 1, 1986	169,838	3,217	(2,011)	0	50,623	0	0	0	221,667
FUND BALANCE JUNE 30, 1987	98,316	2,971	396	0	32,807	0	0	0	134,490

LATAH COUNTY

KENDRICK JT. SCHOOL DISTRICT #283

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	164,255	0	0	78,377	33,386	0	0	0	276,018
OTHER LOCAL	9,292	0	35,508	0	493	0	0	0	45,293
STATE SOURCES	628,734	2,139	0	0	0	0	0	0	630,873
FEDERAL SOURCES	0	44,049	18,402	0	0	0	0	0	62,451
OTHER SOURCES	192	0	0	0	0	0	0	0	192
TOTAL REVENUE	802,473	46,188	53,910	78,377	33,879	0	0	0	1,014,827
TRANSFERS IN	0	0	8,200	0	9,134	0	0	0	17,334
TOTAL REVENUE + TRANSFERS	802,473	46,188	62,110	78,377	43,013	0	0	0	1,032,161
EXPENDITURES									
Elementary School Program	173,025	38,366	0	0	0	0	0	0	211,391
Secondary School Program	275,919	4,502	0	0	0	0	0	0	280,421
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	448,944	42,868	0	0	0	0	0	0	491,812
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	8,972	0	0	0	0	0	0	0	8,972
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	20,089	0	0	0	0	0	0	0	20,089
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	63,937	0	0	0	0	0	0	0	63,937
School Administration Program	87,258	0	0	0	0	0	0	0	87,258
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	92,911	0	0	0	0	0	0	0	92,911
Maintenance-Bldgs. & Equip.	11,836	0	0	0	0	0	0	0	11,836
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	72,284	0	0	0	0	0	0	0	72,284
Transportation-Activity Program	51	0	0	0	0	0	0	0	51
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	816	0	0	0	0	0	0	0	816
TOTAL SUPPORT SERVICES	358,154	0	0	0	0	0	0	0	358,154
Food Services Program	1,657	0	60,205	0	0	0	0	0	61,862
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	1,657	0	60,205	0	0	0	0	0	61,862
Capital Assets Program	0	4,167	0	0	22,615	0	0	0	26,782
Debt Services Program - Principal	0	0	0	35,000	0	0	0	0	35,000
Debt Services Program - Interest	0	0	0	43,412	0	0	0	0	43,412
TOTAL EXPENDITURES	808,755	47,035	60,205	78,412	22,615	0	0	0	1,017,022
FUND Transfers	17,334	0	0	0	0	0	0	0	17,334
TOTAL EXPENDITURES & TRANSFERS	826,089	47,035	60,205	78,412	22,615	0	0	0	1,034,356
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(23,616)	(847)	1,905	(35)	20,398	0	0	0	(2,195)
FUND BALANCE JULY 1, 1986	(4,304)	847	3,372	31,204	16,754	0	0	0	47,873
FUND BALANCE JUNE 30, 1987	(27,920)	0	5,277	31,169	37,152	0	0	0	45,678

LATAH COUNTY

WHITEPINE SCHOOL DISTRICT #284

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	433.703	0	0	46,647	31,156	0	0	0	511,506
OTHER LOCAL	54.340	0	52,852	0	0	0	0	4.812	107,192
STATE SOURCES	1,269.437	4,947	1,830	0	0	0	0	0	1,276,214
FEDERAL SOURCES	0	75,419	30,607	0	0	0	0	0	106,026
OTHER SOURCES	953	0	0	0	0	0	0	0	953
TOTAL REVENUE	1,758,433	80,366	85.289	46,647	31,156	0	0	4,812	2,001,891
TRANSFERS IN	0	0	1,746	0	0	0	0	0	1,746
TOTAL REVENUE + TRANSFERS	1,758,433	80,366	87,035	46,647	31,156	0	0	4,812	2,003,637
EXPENDITURES									
Elementary School Program	372,682	39,381	0	0	0	0	0	0	412,063
Secondary School Program	685,910	41.751	0	0	0	0	0	0	727,661
Exceptional Child Program	111	0	0	0	0	0	0	0	111
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	1,178	0	0	0	0	0	0	0	1,178
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,059,881	81,132	0	0	0	0	0	0	1,141,013
Attend./Guidance/Health Program	14,487	0	0	0	0	0	0	0	14,487
Ancillary Program	138.518	0	0	0	0	0	0	0	138,518
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	53,158	0	0	0	0	0	0	0	53,158
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	92,326	0	0	0	0	0	0	0	92,326
School Administration Program	150,297	0	0	0	0	0	0	0	150,297
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	252,553	0	0	0	0	0	0	0	252,553
Maintenance-Bldgs. & Equip.	27,319	0	0	0	0	0	0	0	27,319
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	108,666	0	0	0	0	0	0	0	108,666
Transportation-Activity Program	4,772	0	0	0	0	0	0	0	4,772
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	44	0	0	0	0	0	0	0	44
TOTAL SUPPORT SERVICES	842,140	0	0	0	0	0	0	0	842,140
Food Services Program	1,501	0	92,920	0	0	0	0	0	94,421
Community Services Program	1,876	0	0	0	0	0	0	0	1,876
TOTAL NON-INSTRUCTION	3,377	0	92,920	0	0	0	0	0	96,297
Capital Assets Program	199	0	0	0	63,411	0	0	0	63,610
Debt Services Program - Principal	0	0	0	35,000	0	0	0	0	35,000
Debt Services Program - Interest	0	0	0	13,535	0	0	0	0	13,535
TOTAL EXPENDITURES	1,905,597	81,132	92,920	48,535	63,411	0	0	0	2,191,595
FUND Transfers	1,746	0	0	0	0	0	0	0	1,746
TOTAL EXPENDITURES & TRANSFERS	1,907,343	81,132	92,920	48,535	63,411	0	0	0	2,193,341
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(148,910)	(766)	(5,885)	(1,888)	(32,255)	0	0	4,812	(189,704)
FUND BALANCE JULY 1, 1986	335,586	1,629	19,234	66,861	50,015	0	0	60,436	473,325
FUND BALANCE JUNE 30, 1987	186,676	863	13,349	64,973	17,760	0	0	65,248	283,621

LATAH COUNTY

POTLATCH SCHOOL DISTRICT #285

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	540,480	0	0	76,272	39,421	0	0	0	656,173
OTHER LOCAL	24,677	0	49,707	0	0	0	0	0	74,384
STATE SOURCES	1,134,774	3,673	0	0	0	0	0	0	1,138,447
FEDERAL SOURCES	0	67,925	22,511	0	0	0	0	0	90,436
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,699,931	71,598	72,218	76,272	39,421	0	0	0	1,959,440
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,699,931	71,598	72,218	76,272	39,421	0	0	0	1,959,440
EXPENDITURES									
Elementary School Program	457,699	31,943	0	0	0	0	0	0	489,642
Secondary School Program	424,025	17,146	0	0	0	0	0	0	441,171
Exceptional Child Program	87,908	29,049	0	0	0	0	0	0	116,957
Gifted & Talented Program	6,936	0	0	0	0	0	0	0	6,936
Interscholastic Program	22,683	0	0	0	0	0	0	0	22,683
School Activity Program	3,386	0	0	0	0	0	0	0	3,386
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	800	0	0	0	0	0	0	0	800
TOTAL INSTRUCTION	1,003,437	78,138	0	0	0	0	0	0	1,081,575
Attend./Guidance/Health Program	30,802	0	0	0	0	0	0	0	30,802
Ancillary Program	45,312	0	0	0	0	0	0	0	45,312
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	46,210	38	0	0	0	0	0	0	46,248
Board of Education Program	8,160	0	0	0	0	0	0	0	8,160
District Administration Program	73,318	0	0	0	0	0	0	0	73,318
School Administration Program	98,177	1,524	0	0	0	0	0	0	99,701
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	158,448	0	0	0	0	0	0	0	158,448
Maintenance-Bldgs. & Equip.	21,412	0	0	0	0	0	0	0	21,412
Maintenance-Grounds	3,685	0	0	0	0	0	0	0	3,685
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	84,382	0	0	0	0	0	0	0	84,382
Transportation-Activity Program	5,550	0	0	0	0	0	0	0	5,550
General Transportation Program	20,474	0	0	0	0	0	0	0	20,474
Other Support Services Program	69,872	0	0	0	0	0	0	0	69,872
TOTAL SUPPORT SERVICES	665,802	1,562	0	0	0	0	0	0	667,364
Food Services Program	2,154	0	72,057	0	0	0	0	0	74,211
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	2,154	0	72,057	0	0	0	0	0	74,211
Capital Assets Program	0	0	0	0	42,449	0	0	0	42,449
Debt Services Program - Principal	0	0	0	70,000	0	0	0	0	70,000
Debt Services Program - Interest	0	0	0	7,090	0	0	0	0	7,090
TOTAL EXPENDITURES	1,671,393	79,700	72,057	77,090	42,449	0	0	0	1,942,689
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,671,393	79,700	72,057	77,090	42,449	0	0	0	1,942,689
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	28,538	(8,102)	161	(818)	(3,028)	0	0	0	16,751
FUND BALANCE JULY 1, 1986	88,370	27,567	(1,326)	28,287	30,818	0	0	0	173,716
FUND BALANCE JUNE 30, 1987	116,908	19,465	(1,165)	27,469	27,790	0	0	0	190,467

LEMHI COUNTY

SALMON SCHOOL DISTRICT #291

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	649,389	0	0	131,050	0	0	0	0	780,439
OTHER LOCAL	71,600	28,749	51,746	0	3,204	0	0	0	155,299
STATE SOURCES	1,843,782	11,589	0	0	0	0	0	0	1,855,371
FEDERAL SOURCES	66,148	187,614	67,820	0	0	0	0	0	321,582
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	2,630,919	227,952	119,566	131,050	3,204	0	0	0	3,112,691
TRANSFERS IN	0	25,928	0	0	18,546	0	0	0	44,474
TOTAL REVENUE + TRANSFERS	2,630,919	253,880	119,566	131,050	21,750	0	0	0	3,157,165
EXPENDITURES									
Elementary School Program	760,439	42,561	0	0	0	0	0	0	803,000
Secondary School Program	782,160	55,715	0	0	0	0	0	0	837,875
Exceptional Child Program	5,519	29,511	0	0	0	0	0	0	35,030
Gifted & Talented Program	25,369	0	0	0	0	0	0	0	25,369
Interscholastic Program	4,290	52,480	0	0	0	0	0	0	56,770
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,577,777	180,267	0	0	0	0	0	0	1,758,044
Attend./Guidance/Health Program	53,360	0	0	0	0	0	0	0	53,360
Ancillary Program	53,120	6,812	0	0	0	0	0	0	59,932
Instruction improvement Program	619	5,330	0	0	0	0	0	0	5,949
Educational Media Program	66,031	0	0	0	0	0	0	0	66,031
Board of Education Program	29,835	0	0	0	0	0	0	0	29,835
District Administration Program	82,194	0	0	0	0	0	0	0	82,194
School Administration Program	164,457	0	0	0	0	0	0	0	164,457
Business Operation Program	38,052	0	0	0	0	0	0	0	38,052
Central Service Program	9,515	0	0	0	0	0	0	0	9,515
Buildings-Care Program	272,073	0	0	0	0	0	0	0	272,073
Maintenance-Bldgs. & Equip.	80,685	18,572	0	0	0	0	0	0	99,257
Maintenance-Grounds	19,797	0	0	0	0	0	0	0	19,797
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	111,311	657	0	0	0	0	0	0	111,968
Transportation-Activity Program	544	2,989	0	0	0	0	0	0	3,533
General Transportation Program	4,831	0	0	0	0	0	0	0	4,831
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	986,424	34,360	0	0	0	0	0	0	1,020,784
Food Services Program	0	0	134,514	0	0	0	0	0	134,514
Community Services Program	0	1,364	0	0	0	0	0	0	1,364
TOTAL NON-INSTRUCTION	0	1,364	134,514	0	0	0	0	0	135,878
Capital Assets Program	0	0	0	0	36,066	0	0	0	36,066
Debt Services Program - Principal	0	0	0	100,000	0	0	0	0	100,000
Debt Services Program - Interest	0	0	0	107,590	0	0	0	0	107,590
TOTAL EXPENDITURES	2,564,201	215,991	134,514	207,590	36,066	0	0	0	3,158,362
FUND Transfers	44,268	0	0	0	206	0	0	0	44,474
TOTAL EXPENDITURES & TRANSFERS	2,608,469	215,991	134,514	207,590	36,272	0	0	0	3,202,836
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	22,450	37,889	(14,948)	(76,540)	(14,522)	0	0	0	(45,671)
FUND BALANCE JULY 1, 1986	(62,201)	29,271	60,729	420,649	5,885	0	0	0	454,333
FUND BALANCE JUNE 30, 1987	(39,751)	67,160	45,781	344,109	(8,637)	0	0	0	408,662

LEMHI COUNTY

SOUTH LEMHI SCHOOL DISTRICT #292

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	77.861	0	0	0	11,347	0	0	0	89,208
OTHER LOCAL	11,475	36	7,144	0	135	0	0	0	18,790
STATE SOURCES	364,307	0	0	0	0	0	0	0	364,307
FEDERAL SOURCES	0	31,379	6,816	0	0	0	0	0	38,195
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	453,643	31,415	13,960	0	11,482	0	0	0	510,500
TRANSFERS IN	0	2,337	0	0	0	0	0	0	2,337
TOTAL REVENUE + TRANSFERS	453,643	33,752	13,960	0	11,482	0	0	0	512,837
EXPENDITURES									
Elementary School Program	100,507	11,154	0	0	0	0	0	0	111.661
Secondary School Program	159,653	9,491	0	0	0	0	0	0	169,144
Exceptional Child Program	14.976	1,111	0	0	0	0	0	0	16.087
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	10.171	0	0	0	0	0	0	0	10.171
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	285.307	21.756	0	0	0	0	0	0	307,063
Attend./Guidance/health Program	7,696	0	0	0	0	0	0	0	7.696
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	2,759	1,236	0	0	0	0	0	0	3.995
Educational Media Program	11.698	1,899	0	0	0	0	0	0	13,597
Board of Education Program	7,479	0	0	0	0	0	0	0	7,479
District Administration Program	47,751	0	0	0	0	0	0	0	47,751
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	13.541	0	0	0	0	0	0	0	13,541
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	42,895	0	0	0	0	0	0	0	42,895
Maintenance-Bldgs. & Equip.	11.044	0	0	0	0	0	0	0	11,044
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	25,515	0	0	0	0	0	0	0	25,515
Transportation-Activity Program	4.016	0	0	0	0	0	0	0	4,016
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	174,394	3,135	0	0	0	0	0	0	177,529
Food Services Program	3,525	0	13,832	0	0	0	0	0	17,357
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	3.525	0	13,832	0	0	0	0	0	17,357
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	463,226	24,891	13,832	0	0	0	0	0	501,949
FUND Transfers	2,228	109	0	0	0	0	0	0	2,337
TOTAL EXPENDITURES & TRANSFERS	465,454	25,000	13,832	0	0	0	0	0	504,286
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(11,811)	8,752	128	0	11,482	0	0	0	8,551
FUND BALANCE JULY 1, 1986	97,932	5,073	1,367	0	5,709	0	0	0	110,081
FUND BALANCE JUNE 30, 1987	86,121	13,825	1,495	0	17,191	0	0	0	118,632

LEWIS COUNTY

NEZPERCE JT. SCHOOL DISTRICT #302

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL	FUNDS				PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	376,819	0	0	0	0	0	0	0	376,819
OTHER LOCAL	16,510	0	13,266	0	1,392	0	0	332	31,168
STATE SOURCES	319,922	0	0	0	0	0	0	0	319,922
FEDERAL SOURCES	0	13,012	8,062	0	0	0	0	0	21,074
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	713,251	13,012	21,328	0	1,392	0	0	332	748,983
TRANSFERS IN	0	2,889	4,982	0	3,718	0	0	0	11,589
TOTAL REVENUE + TRANSFERS	713,251	15,901	26,310	0	5,110	0	0	332	760,572
EXPENDITURES									
Elementary School Program	207,423	10,295	0	0	0	0	0	0	217,718
Secondary School Program	201,674	746	0	0	0	0	0	0	202,420
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	13,890	0	0	0	0	0	0	0	13,890
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	422,987	11,041	0	0	0	0	0	0	434,028
Attend./Guidance/Health Program	442	0	0	0	0	0	0	0	442
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	3,934	1,195	0	0	0	0	0	0	5,129
Educational Media Program	7,541	1,373	0	0	0	0	0	0	8,914
Board of Education Program	6,774	1,955	0	0	0	0	0	0	8,729
District Administration Program	60,600	0	0	0	0	0	0	0	60,600
School Administration Program	5,497	0	0	0	0	0	0	0	5,497
Business Operation Program	4,407	0	0	0	0	0	0	0	4,407
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	64,047	0	0	0	0	0	0	0	64,047
Maintenance-Bldgs. & Equip.	81,788	0	0	0	0	0	0	0	81,788
Maintenance-Grounds	11,746	0	0	0	0	0	0	0	11,746
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	47,724	0	0	0	0	0	0	0	47,724
Transportation-Activity Program	2,779	0	0	0	0	0	0	0	2,779
General Transportation Program	8,423	0	0	0	0	0	0	0	8,423
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	305,702	4,523	0	0	0	0	0	0	310,225
Food Services Program	0	0	25,956	0	0	0	0	0	25,956
Community Services Program	20,444	0	0	0	0	0	0	0	20,444
TOTAL NON-INSTRUCTION	20,444	0	25,956	0	0	0	0	0	46,400
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	2,188	0	0	0	0	0	0	0	2,188
TOTAL EXPENDITURES	751,321	15,564	25,956	0	0	0	0	0	792,841
FUND Transfers	11,589	0	0	0	0	0	0	0	11,589
TOTAL EXPENDITURES & TRANSFERS	762,910	15,564	25,956	0	0	0	0	0	804,430
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(49,659)	337	354	0	5,110	0	0	332	(43,858)
FUND BALANCE JULY 1, 1986	121,120	1,865	(354)	0	24,447	0	0	449	147,078
FUND BALANCE JUNE 30, 1987	71,461	2,202	0	0	29,557	0	0	781	103,220

LEWIS COUNTY

KAMIAH JT. SCHOOL DISTRICT #304

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	166,565	0	0	40,835	0	0	0	0	207,400
OTHER LOCAL	13,654	4,381	29,292	517	1,454	0	0	58,563	49,298
STATE SOURCES	1,047,039	3,804	1,072	0	0	0	0	0	1,051,915
FEDERAL SOURCES	61,804	145,040	55,273	0	0	0	0	0	262,117
OTHER SOURCES	0	0	0	0	1,650	0	0	0	1,650
TOTAL REVENUE	1,289,062	153,225	85,637	41,352	3,104	0	0	58,563	1,572,380
TRANSFERS IN	0	0	0	0	17,505	0	0	0	17,505
TOTAL REVENUE + TRANSFERS	1,289,062	153,225	85,637	41,352	20,609	0	0	58,563	1,589,885
EXPENDITURES									
Elementary School Program	347,303	59,231	0	0	0	0	0	0	406,534
Secondary School Program	414,646	11,462	0	0	0	0	0	0	426,108
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	26,038	0	0	0	0	0	0	0	26,038
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	787,987	70,693	0	0	0	0	0	0	858,680
Attend./Guidance/Health Program	30,237	4,689	0	0	0	0	0	0	34,926
Ancillary Program	67,833	685	0	0	0	0	0	0	68,518
Instruction Improvement Program	235	778	0	0	0	0	0	0	1,013
Educational Media Program	36,311	700	0	0	0	0	0	0	37,011
Board of Education Program	2,989	299	0	0	0	0	0	0	3,288
District Administration Program	60,098	200	0	0	0	0	0	0	60,298
School Administration Program	98,364	418	0	0	0	0	0	0	98,782
Business Operation Program	27,041	0	0	0	0	0	0	0	27,041
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	64,305	71,719	0	0	0	0	0	0	136,024
Maintenance-Bldgs. & Equip.	12,520	0	0	0	0	0	0	0	12,520
Maintenance-Grounds	2,261	0	0	0	2,950	0	0	0	5,211
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	77,046	1,279	0	0	0	0	0	0	78,325
Transportation-Activity Program	4,330	0	0	0	0	0	0	0	4,330
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	483,570	80,767	0	0	2,950	0	0	0	567,287
Food Services Program	0	0	80,962	0	0	0	0	0	80,962
Community Services Program	0	0	0	0	0	0	0	64,745	0
TOTAL NON-INSTRUCTION	0	0	80,962	0	0	0	0	64,745	80,962
Capital Assets Program	0	11,055	0	0	0	0	0	0	11,055
Debt Services Program - Principal	0	0	0	41,400	0	0	0	0	41,400
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,271,557	162,515	80,962	41,400	2,950	0	0	64,745	1,559,384
FUND Transfers	17,505	0	0	0	0	0	0	0	17,505
TOTAL EXPENDITURES & TRANSFERS	1,289,062	162,515	80,962	41,400	2,950	0	0	64,745	1,576,889
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	0	(9,290)	4,675	(48)	17,659	0	0	(6,182)	12,996
FUND BALANCE JULY 1, 1986	0	64,440	8,531	11,479	1,181	0	0	12,817	85,631
FUND BALANCE JUNE 30, 1987	0	55,150	13,206	11,431	18,840	0	0	6,635	98,627

LEWIS COUNTY

HIGHLAND JT. SCHOOL DISTRICT #305

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	382,804	0	0	0	0	0	0	0	382,804
OTHER LOCAL	12,032	0	23,706	0	0	0	0	0	35,738
STATE SOURCES	531,465	736	539	0	0	0	0	0	532,740
FEDERAL SOURCES	0	39,707	21,842	0	0	0	0	0	61,549
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	926,301	40,443	46,087	0	0	0	0	0	1,012,831
TRANSFERS IN	0	0	6,000	0	0	0	0	0	6,000
TOTAL REVENUE + TRANSFERS	926,301	40,443	52,087	0	0	0	0	0	1,018,831
EXPENDITURES									
Elementary School Program	179,378	37,938	0	0	0	0	0	0	217,316
Secondary School Program	264,094	216	0	0	0	0	0	0	264,310
Exceptional Child Program	41,790	0	0	0	0	0	0	0	41,790
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	17,267	0	0	0	0	0	0	0	17,267
School Activity Program	3,848	0	0	0	0	0	0	0	3,848
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	506,377	38,154	0	0	0	0	0	0	544,531
Attend./Guidance/Health Program	13,650	0	0	0	0	0	0	0	13,650
Ancillary Program	7,638	0	0	0	0	0	0	0	7,638
Instruction Improvement Program	530	0	0	0	0	0	0	0	530
Educational Media Program	25,433	0	0	0	0	0	0	0	25,433
Board of Education Program	8,796	0	0	0	0	0	0	0	8,796
District Administration Program	24,625	0	0	0	0	0	0	0	24,625
School Administration Program	42,415	0	0	0	0	0	0	0	42,415
Business Operation Program	21,012	0	0	0	0	0	0	0	21,012
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	96,013	0	0	0	0	0	0	0	96,013
Maintenance-Bldgs. & Equip.	19,291	0	0	0	0	0	0	0	19,291
Maintenance-Grounds	9,110	0	0	0	0	0	0	0	9,110
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	139,279	0	0	0	0	0	0	0	139,279
Transportation-Activity Program	14,058	0	0	0	0	0	0	0	14,058
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	421,850	0	0	0	0	0	0	0	421,850
Food Services Program	0	0	51,565	0	0	0	0	0	51,565
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	51,565	0	0	0	0	0	51,565
Capital Assets Program	16,991	193	0	0	0	0	0	0	17,184
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	945,218	38,347	51,565	0	0	0	0	0	1,035,130
FUND Transfers	0	0	6,000	0	0	0	0	0	6,000
TOTAL EXPENDITURES & TRANSFERS	945,218	38,347	57,565	0	0	0	0	0	1,041,130
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(18,917)	2,096	(5,478)	0	0	0	0	0	(22,299)
FUND BALANCE JULY 1, 1986	50,381	1,852	11,241	0	0	0	0	0	63,474
FUND BALANCE JUNE 30, 1987	31,464	3,948	5,763	0	0	0	0	0	41,175

LINCOLN COUNTY

SHOSHONE JT. SCHOOL DISTRICT #312

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	337,062	0	0	0	14,935	0	0	0	351,997
OTHER LOCAL	6,727	0	10,128	0	0	0	0	0	16,855
STATE SOURCES	648,048	0	0	0	0	0	0	0	648,048
FEDERAL SOURCES	800	36,399	28,508	0	0	0	0	0	65,707
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	992,637	36,399	38,636	0	14,935	0	0	0	1,082,607
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	992,637	36,399	38,636	0	14,935	0	0	0	1,082,607
EXPENDITURES									
Elementary School Program	266,376	38,144	0	0	0	0	0	0	304,520
Secondary School Program	362,505	0	0	0	0	0	0	0	362,505
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	628,881	38,144	0	0	0	0	0	0	667,025
Attend./Guidance/Health Program	188	0	0	0	0	0	0	0	188
Ancillary Program	35,498	0	0	0	0	0	0	0	35,498
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	66,231	0	0	0	0	0	0	0	66,231
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	70,228	0	0	0	0	0	0	0	70,228
Maintenance-Bldgs. & Equip.	80,352	0	0	0	1,000	0	0	0	81,352
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	60,005	0	0	0	0	0	0	0	60,005
Transportation-Activity Program	8,189	0	0	0	0	0	0	0	8,189
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	17,187	0	0	0	0	0	0	0	17,187
TOTAL SUPPORT SERVICES	337,878	0	0	0	1,000	0	0	0	338,878
Food Services Program	3,255	0	31,435	0	0	0	0	0	34,690
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	3,255	0	31,435	0	0	0	0	0	34,690
Capital Assets Program	2,261	0	0	0	0	0	0	0	2,261
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	6,021	0	0	0	0	0	0	0	6,021
TOTAL EXPENDITURES	978,296	38,144	31,435	0	1,000	0	0	0	1,048,875
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	978,296	38,144	31,435	0	1,000	0	0	0	1,048,875
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	14,341	(1,745)	7,201	0	13,935	0	0	0	33,732
FUND BALANCE JULY 1, 1986	(166,336)	195	2,027	0	13,382	0	0	0	(150,732)
FUND BALANCE JUNE 30, 1987	(151,995)	(1,550)	9,228	0	27,317	0	0	0	(117,000)

LINCOLN COUNTY

DIETRICH SCHOOL DISTRICT #314

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS\									
TAXES	51,809	0	0	0	11,408	0	0	0	63,217
OTHER LOCAL	28,185	0	9,020	0	3,763	0	0	0	40,968
STATE SOURCES	405,327	0	0	0	0	0	0	0	405,327
FEDERAL SOURCES	6,934	20,755	13,953	0	0	0	0	0	41,642
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	492,255	20,755	22,973	0	15,171	0	0	0	551,154
TRANSFERS IN	0	4,500	2,000	0	0	0	0	0	6,500
TOTAL REVENUE + TRANSFERS	492,255	25,255	24,973	0	15,171	0	0	0	557,654
EXPENDITURES									
Elementary School Program	120,310	0	0	0	0	0	0	0	120,310
Secondary School Program	184,887	0	0	0	0	0	0	0	184,887
Exceptional Child Program	0	20,755	0	0	0	0	0	0	20,755
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	4,743	0	0	0	0	0	0	4,743
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	305,197	25,498	0	0	0	0	0	0	330,695
Attend./Guidance/Health Program	266	0	0	0	0	0	0	0	266
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	10,597	0	0	0	0	0	0	0	10,597
District Administration Program	0	0	0	0	0	0	0	0	0
School Administration Program	40,702	0	0	0	0	0	0	0	40,702
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	50,567	0	0	0	0	0	0	0	50,567
Maintenance-Bldgs. & Equip.	8,235	0	0	0	0	0	0	0	6,235
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	22,063	0	0	0	0	0	0	0	22,063
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	132,430	0	0	0	0	0	0	0	132,430
Food Services Program	933	0	21,532	0	0	0	0	0	22,465
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	933	0	21,532	0	0	0	0	0	22,465
Capital Assets Program	24,109	0	0	0	10,000	0	0	0	34,109
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	462,669	25,498	21,532	0	10,000	0	0	0	519,699
FUND Transfers	6,500	0	0	0	0	0	0	0	6,500
TOTAL EXPENDITURES & TRANSFERS	469,169	25,498	21,532	0	10,000	0	0	0	526,199
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	23,086	(243)	3,441	0	5,171	0	0	0	31,455
FUND BALANCE JULY 1, 1986	202,185	390	622	0	54,837	0	0	0	258,034
FUND BALANCE JUNE 30, 1987	225,271	147	4,063	0	60,008	0	0	0	289,489

LINCOLN COUNTY

RICHFIELD SCHOOL DISTRICT #316

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	
REVENUE RECEIPTS									
TAXES	71.611	0	0	0	9,759	0	0	0	81.370
OTHER LOCAL	25,076	0	10,342	0	344	0	0	0	35,762
STATE SOURCES	429,157	368	596	0	0	0	0	0	430,121
FEDERAL SOURCES	8,621	25,603	26.190	0	0	0	0	0	60.414
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	534.465	25,971	37,128	0	10.103	0	0	0	607,667
TRANSFERS IN	0	0	0	0	6.854	0	0	0	6.854
TOTAL REVENUE + TRANSFERS	534.465	25,971	37,128	0	16,957	0	0	0	614,521
EXPENDITURES									
Elementary School Program	137.810	0	0	0	0	0	0	0	137,810
Secondary School Program	214,133	0	0	0	0	0	0	0	214.133
Exceptional Child Program	0	25,979	0	0	0	0	0	0	25,979
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	875	0	0	0	0	0	0	0	875
School Activity Program	2,677	0	0	0	0	0	0	0	2,677
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	355.495	25,979	0	0	0	0	0	0	381,474
Attend./Guidance/Health Program	4,414	0	0	0	0	0	0	0	4,414
Ancillary Program	12,500	0	0	0	0	0	0	0	12,500
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	7,881	0	0	0	0	0	0	0	7,881
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	37.615	0	0	0	0	0	0	0	37.615
School Administration Program	20,159	0	0	0	0	0	0	0	20,159
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	68,204	0	0	0	0	0	0	0	68.204
Maintenance-Bldgs. & Equip.	32.160	0	0	0	0	0	0	0	32,160
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	22,388	0	0	0	0	0	0	0	22,388
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	205,321	0	0	0	0	0	0	0	205,321
Food Services Program	1,729	0	38,009	0	0	0	0	0	39,738
Community Services Program	18	0	0	0	0	0	0	0	18
TOTAL NON-INSTRUCTION	1,747	0	38,009	0	0	0	0	0	39,756
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	562,563	25,979	38,009	0	0	0	0	0	626,551
FUND Transfers	6,854	0	0	0	0	0	0	0	6,854
TOTAL EXPENDITURES & TRANSFERS	569,417	25,979	38,009	0	0	0	0	0	633,405
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(34,952)	(8)	(881)	0	16,957	0	0	0	(18,884)
FUND BALANCE JULY 1, 1986	291,121	1,645	7,114	0	20,699	0	0	0	320,579
FUND BALANCE JUNE 30, 1987	256,169	1,637	6,233	0	37,656	0	0	0	301,695

MADISON COUNTY

MADISON SCHOOL DISTRICT #321

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,053,392	0	0	895,416	554,939	0	0	0	2,503,747
OTHER LOCAL	90,059	0	207,389	18,580	18,775	0	0	0	334,803
STATE SOURCES	5,482,976	28,827	6,292	0	0	0	0	0	5,518,095
FEDERAL SOURCES	39,025	266,659	201,790	0	0	0	0	0	507,474
OTHER SOURCES	1,609	0	0	0	0	0	0	0	1,609
TOTAL REVENUE	6,667,061	295,486	415,471	913,996	573,714	0	0	0	8,865,728
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	6,667,061	295,486	415,471	913,996	573,714	0	0	0	8,865,728
EXPENDITURES									
Elementary School Program	2,370,156	55,543	0	0	0	0	0	0	2,425,699
Secondary School Program	1,963,146	23,195	0	0	0	0	0	0	1,986,341
Exceptional Child Program	0	187,563	0	0	0	0	0	0	187,563
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	4,333,302	266,301	0	0	0	0	0	0	4,599,603
Attend./Guidance/Health Program	125,941	0	0	0	0	0	0	0	125,941
Ancillary Program	408,027	0	0	0	0	0	0	0	408,027
Instruction Improvement Program	31,971	1,300	0	0	0	0	0	0	33,271
Educational Media Program	67,436	0	0	0	0	0	0	0	67,436
Board of Education Program	19,606	0	0	0	0	0	0	0	19,606
District Administration Program	138,279	0	0	0	0	0	0	0	138,279
School Administration Program	474,023	0	0	0	0	0	0	0	474,023
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	754,842	0	0	0	0	0	0	0	754,842
Maintenance-Bldgs. & Equip.	142,635	0	0	0	0	0	0	0	142,635
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	291,380	0	0	0	0	0	0	0	291,380
Transportation-Activity Program	6,115	0	0	0	0	0	0	0	6,115
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,460,255	1,300	0	0	0	0	0	0	2,461,555
Food Services Program	0	0	402,762	0	0	0	0	0	402,762
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	402,762	0	0	0	0	0	402,762
Capital Assets Program	3,922	0	0	0	434,045	0	0	0	437,967
Debt Services Program - Principal	0	0	0	370,000	0	0	0	0	370,000
Debt Services Program - Interest	0	0	0	380,448	0	0	0	0	380,448
TOTAL EXPENDITURES	6,797,479	267,601	402,762	750,448	434,045	0	0	0	8,652,335
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	6,797,479	267,601	402,762	750,448	434,045	0	0	0	8,652,335
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(130,418)	27,885	12,709	163,548	139,669	0	0	0	213,393
FUND BALANCE JULY 1, 1986	143,168	34,533	49,057	474,056	341,913	0	0	0	1,042,727
FUND BALANCE JUNE 30, 1987	12,750	62,418	61,766	637,604	481,582	0	0	0	1,256,120

MADISON COUNTY

SUGAR-SALEM JT. SCHOOL DISTRICT #322

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	342,527	23,057	0	91,338	370,578	0	0	0	827,500
OTHER LOCAL	36,804	559	77,802	11,595	26,195	0	0	0	152,955
STATE SOURCES	2,024,321	1,136	1,807	0	0	0	0	0	2,027,264
FEDERAL SOURCES	0	78,598	98,285	0	0	0	0	0	176,883
OTHER SOURCES	4,500	0	0	0	0	0	0	0	4,500
TOTAL REVENUE	2,408,152	103,350	177,894	102,933	396,773	0	0	0	3,189,102
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	2,408,152	103,350	177,894	102,933	396,773	0	0	0	3,189,102
EXPENDITURES									
Elementary School Program	765,681	47,260	0	0	0	0	0	0	812,941
Secondary School Program	700,376	6,480	0	0	0	0	0	0	706,856
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	9,606	0	0	0	0	0	0	0	9,606
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,475,663	53,740	0	0	0	0	0	0	1,529,403
Attend./Guidance/Health Program	57,277	0	0	0	0	0	0	0	57,277
Ancillary Program	105,353	18,583	0	0	0	0	0	0	123,936
Instruction Improvement Program	4,175	494	0	0	0	0	0	0	4,669
Educational Media Program	52,632	24,884	0	0	0	0	0	0	77,516
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	83,020	0	0	0	0	0	0	0	83,020
School Administration Program	145,903	0	0	0	0	0	0	0	145,903
Business Operation Program	13,758	0	0	0	0	0	0	0	13,758
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	221,045	0	0	0	0	0	0	0	221,045
Maintenance-Bldgs. & Equip.	58,686	0	0	0	0	0	0	0	58,686
Maintenance-Grounds	6,411	0	0	0	0	0	0	0	6,411
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	162,754	0	0	0	0	0	0	0	162,754
Transportation-Activity Program	22,797	0	0	0	0	0	0	0	22,797
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	933,811	43,961	0	0	0	0	0	0	977,772
Food Services Program	0	0	174,344	0	0	0	0	0	174,344
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	174,344	0	0	0	0	0	174,344
Capital Assets Program	0	0	0	0	136,101	0	0	0	136,101
Debt Services Program - Principal	0	0	0	70,000	0	0	0	0	70,000
Debt Services Program - Interest	0	0	0	82,880	0	0	0	0	82,880
TOTAL EXPENDITURES	2,409,474	97,701	174,344	152,880	136,101	0	0	0	2,970,500
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	2,409,474	97,701	174,344	152,880	136,101	0	0	0	2,970,500
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(1,322)	5,649	3,550	(49,947)	260,672	0	0	0	218,602
FUND BALANCE JULY 1, 1986	15,876	6,792	21,115	151,607	233,049	0	0	0	428,439
FUND BALANCE JUNE 30, 1987	14,554	12,441	24,665	101,660	493,721	0	0	0	647,041

MINIDOKA COUNTY JT. SCHOOL DISTRICT #331

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,512,672	0	0	1,160,166	455,998	0	0	0	3,128,836
OTHER LOCAL	149,483	0	274,201	13,713	81,907	0	0	0	519,304
STATE SOURCES	6,628,127	25,337	9,240	0	0	0	0	0	6,662,704
FEDERAL SOURCES	0	871,826	336,962	0	0	0	0	0	1,208,788
OTHER SOURCES	5,216	0	0	0	3,999	0	0	0	9,215
TOTAL REVENUE	8,295,498	897,163	620,403	1,173,879	541,904	0	0	0	11,528,847
TRANSFERS IN	28,070	6,199	0	0	0	0	0	0	34,269
TOTAL REVENUE + TRANSFERS	8,323,568	903,362	620,403	1,173,879	541,904	0	0	0	11,563,116
EXPENDITURES									
Elementary School Program	2,464,730	369,277	0	0	0	0	0	0	2,834,007
Secondary School Program	2,373,320	87,606	0	0	0	0	0	0	2,460,926
Exceptional Child Program	420,560	84,763	0	0	0	0	0	0	505,323
Gifted & Talented Program	21,522	0	0	0	0	0	0	0	21,522
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	5,280,132	541,646	0	0	0	0	0	0	5,821,778
Attend./Guidance/Health Program	155,612	49,424	0	0	0	0	0	0	205,036
Ancillary Program	96,977	7,605	0	0	0	0	0	0	104,582
Instruction Improvement Program	42,800	123,357	0	0	0	0	0	0	166,157
Educational Media Program	167,047	0	0	0	0	0	0	0	167,047
Board of Education Program	16,405	0	0	0	0	0	0	0	16,405
District Administration Program	170,430	32,280	0	0	0	0	0	0	202,710
School Administration Program	401,502	65,003	0	0	0	0	0	0	466,505
Business Operation Program	72,094	0	0	0	0	0	0	0	72,094
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	872,861	34,380	0	0	0	0	0	0	907,241
Maintenance-Bldgs. & Equip.	100,842	1,332	0	0	0	0	0	0	102,174
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	570,462	13,917	0	0	174,059	0	0	0	758,438
Transportation-Activity Program	6,717	0	0	0	0	0	0	0	6,717
General Transportation Program	1,003	0	0	0	0	0	0	0	1,003
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	2,674,752	327,298	0	0	174,059	0	0	0	3,176,109
Food Services Program	0	0	608,785	0	0	0	0	0	608,785
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	608,785	0	0	0	0	0	608,785
Capital Assets Program	1,534	350	0	0	638,277	0	0	0	640,161
Debt Services Program - Principal	0	0	0	220,000	0	0	0	0	220,000
Debt Services Program - Interest	0	0	0	623,803	0	0	0	0	623,803
TOTAL EXPENDITURES	7,956,418	869,294	608,785	843,803	812,336	0	0	0	11,090,636
FUND Transfers	0	34,269	0	0	0	0	0	0	34,269
TOTAL EXPENDITURES & TRANSFERS	7,956,418	903,563	608,785	843,803	812,336	0	0	0	11,124,905
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	367,150	(201)	11,618	330,076	(270,432)	0	0	0	438,211
FUND BALANCE JULY 1, 1986	(185,769)	201	151,880	237,940	1,241,038	0	0	0	1,445,290
FUND BALANCE JUNE 30, 1987	181,381	0	163,498	568,016	970,606	0	0	0	1,883,501

NEZ PERCE COUNTY

LEWISTON IND. SCHOOL DISTRICT #340

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	5,404,325	0	0	0	(131)	0	0	0	5,404,194
OTHER LOCAL	342,928	0	243,963	0	142,148	141,030	0	25,955	870,069
STATE SOURCES	5,853,118	9,896	6,867	0	1,419	2,413	0	0	5,875,713
FEDERAL SOURCES	0	377,654	204,919	0	0	0	0	0	582,573
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	11,600,371	387,550	457,749	0	143,436	143,443	0	25,955	12,732,549
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	11,600,371	387,550	457,749	0	143,436	143,443	0	25,955	12,732,549
EXPENDITURES									
Elementary School Program	2,858,217	253,849	0	0	0	0	0	0	3,112,066
Secondary School Program	3,502,813	756	0	0	0	0	0	2,300	3,503,569
Exceptional Child Program	1,079,498	86,964	0	0	0	0	0	0	1,166,462
Gifted & Talented Program	82,381	0	0	0	0	0	0	0	82,381
Interscholastic Program	119,414	0	0	0	0	0	0	0	119,414
School Activity Program	18,464	0	0	0	0	0	0	0	18,464
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	7,660,787	341,569	0	0	0	0	0	2,300	8,002,356
Attend./Guidance/Health Program	224,945	0	0	0	0	0	0	0	224,945
Ancillary Program	140,611	30,955	0	0	0	0	0	0	171,566
Instruction Improvement Program	67,512	3,956	0	0	0	0	0	0	71,468
Educational Media Program	409,077	0	0	0	0	0	0	0	409,077
Board of Education Program	16,828	0	0	0	0	0	0	0	16,828
District Administration Program	212,981	14,890	0	0	0	0	0	0	227,871
School Administration Program	714,395	0	0	0	0	0	0	0	714,395
Business Operation Program	125,646	0	0	0	0	0	0	0	125,646
Central Service Program	70,345	0	0	0	0	0	0	0	70,345
Buildings-Care Program	1,066,610	0	0	0	0	0	0	0	1,066,610
Maintenance-Bldgs. & Equip.	433,718	0	0	0	0	0	0	0	433,718
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	378,980	69	0	0	0	0	0	0	379,049
Transportation-Activity Program	28,733	0	0	0	0	0	0	0	28,733
General Transportation Program	26,388	0	0	0	0	0	0	0	26,388
Other Support Services Program	30,186	0	0	0	0	0	0	0	30,186
TOTAL SUPPORT SERVICES	3,946,955	49,870	0	0	0	0	0	0	3,996,825
Food Services Program	0	0	476,266	0	0	153,104	0	0	629,370
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	476,266	0	0	153,104	0	0	629,370
Capital Assets Program	0	0	0	0	184,425	0	0	0	184,425
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	11,607,742	391,439	476,266	0	184,425	153,104	0	2,300	12,812,976
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	11,607,742	391,439	476,266	0	184,425	153,104	0	2,300	12,812,976
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(7,371)	(3,889)	(18,517)	0	(40,989)	(9,661)	0	23,655	(80,427)
FUND BALANCE JULY 1, 1986	2,329,713	34,104	84,605	0	2,276,792	49,544	0	67,672	4,774,758
FUND BALANCE JUNE 30, 1987	2,322,342	30,215	66,088	0	2,235,803	39,883	0	91,327	4,694,331

NEZ PERCE COUNTY

LAPWAI SCHOOL DISTRICT #341

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

			GOVERNMENTAL	FUNDS		PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	157,548	0	0	0	188,429	0	0	0	345,977
OTHER LOCAL	34,035	0	26,988	0	16,401	0	0	2,167	77,424
STATE SOURCES	1,084,063	0	0	0	0	0	0	0	1,084,063
FEDERAL SOURCES	662,453	156,333	71,562	0	1,876,505	0	0	0	2,766,853
OTHER SOURCES	142	0	0	0	33,888	0	0	0	34,030
TOTAL REVENUE	1,938,241	156,333	98,550	0	2,115,223	0	0	2,167	4,308,347
TRANSFERS IN	125,000	0	0	0	306,572	0	0	0	431,572
TOTAL REVENUE + TRANSFERS	2,063,241	156,333	98,550	0	2,421,795	0	0	2,167	4,739,919
EXPENDITURES									
Elementary School Program	495,830	77,250	0	0	2,005	0	0	0	575,085
Secondary School Program	518,987	18,513	0	0	0	0	0	0	537,500
Exceptional Child Program	105,568	17,618	0	0	0	0	0	0	123,186
Gifted & Talented Program	2,000	0	0	0	0	0	0	0	2,000
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	21,927	1,225	0	0	0	0	0	0	23,152
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,144,312	114,606	0	0	2,005	0	0	0	1,260,923
Attend./Guidance/Health Program	44,667	0	0	0	0	0	0	0	44,667
Ancillary Program	23,286	9,838	0	0	0	0	0	0	33,124
Instruction Improvement Program	9,637	2,287	0	0	0	0	0	0	11,924
Educational Media Program	41,092	0	0	0	0	0	0	0	41,092
Board of Education Program	32,390	0	0	0	0	0	0	0	32,390
District Administration Program	115,472	24,005	0	0	0	0	0	0	139,477
School Administration Program	141,335	1,032	0	0	0	0	0	0	142,367
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	150,718	0	0	0	0	0	0	0	150,718
Maintenance-Bldgs. & Equip.	121,223	0	0	0	0	0	0	0	121,223
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	94,528	0	0	0	0	0	0	0	94,528
Transportation-Activity Program	2,965	0	0	0	0	0	0	0	2,965
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	777,313	37,162	0	0	0	0	0	0	814,475
Food Services Program	2,183	0	87,707	0	0	0	0	0	89,890
Community Services Program	0	0	0	0	0	0	0	1,100	0
TOTAL NON-INSTRUCTION	2,183	0	87,707	0	0	0	0	1,100	89,890
Capital Assets Program	60,280	0	0	0	2,020,638	0	0	0	2,080,918
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,984,088	151,768	87,707	0	-2,022,643	0	0	1,100	4,246,206
FUND Transfers	0	0	0	0	431,572	0	0	0	431,572
TOTAL EXPENDITURES & TRANSFERS	1,984,088	151,768	87,707	0	2,454,215	0	0	1,100	4,677,778
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	79,153	4,565	10,843	0	(32,420)	0	0	1,067	62,141
FUND BALANCE JULY 1, 1986	(62,217)	893	(21,327)	0	447,703	0	0	7,252	365,052
FUND BALANCE JUNE 30, 1987	16,936	5,458	(10,484)	0	415,283	0	0	8,319	427,193

CULDESAC JT. SCHOOL DISTRICT #342

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	173,499	0	0	0	0	0	0	0	173,499
OTHER LOCAL	8,122	0	14,877	0	0	0	0	173	22,999
STATE SOURCES	406,537	0	478	0	0	0	0	0	407,015
FEDERAL SOURCES	0	20,233	12,250	0	0	0	0	0	32,483
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	588,158	20,233	27,605	0	0	0	0	173	635,996
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	588,158	20,233	27,605	0	0	0	0	173	635,996
EXPENDITURES									
Elementary School Program	151,484	20,233	0	0	0	0	0	0	171,717
Secondary School Program	213,876	0	0	0	0	0	0	0	213,876
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	365,360	20,233	0	0	0	0	0	0	385,593
Attend./Guidance/Health Program	1,581	0	0	0	0	0	0	0	1,581
Ancillary Program	4,189	0	0	0	0	0	0	0	4,189
Instruction Improvement Program	3,073	0	0	0	0	0	0	0	3,073
Educational Media Program	2,610	0	0	0	0	0	0	0	2,610
Board of Education Program	1,812	0	0	0	0	0	0	0	1,812
District Administration Program	43,916	0	0	0	0	0	0	0	43,916
School Administration Program	11,120	0	0	0	0	0	0	0	11,120
Business Operation Program	19,329	0	0	0	0	0	0	0	19,329
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	66,634	0	0	0	0	0	0	0	66,634
Maintenance-Bldgs. & Equip.	44,355	0	0	0	0	0	0	0	44,355
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	51,953	0	0	0	0	0	0	0	51,953
Transportation-Activity Program	1,048	0	0	0	0	0	0	0	1,048
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	14,714	0	0	0	14,714
TOTAL SUPPORT SERVICES	251,620	0	0	0	14,714	0	0	0	266,334
Food Services Program	1,311	0	27,126	0	0	0	0	0	28,437
Community Services Program	1,000	0	0	0	0	0	0	753	1,000
TOTAL NON-INSTRUCTION	2,311	0	27,126	0	0	0	0	753	29,437
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	1,098	0	0	0	0	0	0	0	1,098
TOTAL EXPENDITURES	620,389	20,233	27,126	0	14,714	0	0	753	682,462
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	620,389	20,233	27,126	0	14,714	0	0	753	682,462
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(32,231)	0	479	0	(14,714)	0	0	(580)	(46,466)
FUND BALANCE JULY 1, 1986	30,146	0	(117)	0	35,897	0	0	580	65,926
FUND BALANCE JUNE 30, 1987	(2,085)	0	362	0	21,183	0	0	0	19,460

NEZ PERCE COUNTY

TAMMANY ELEM. SCHOOL DISTRICT #343

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	334,832	0	0	0	0	0	0	0	334,832
OTHER LOCAL	10,479	0	19,701	0	984	0	0	18,791	31,164
STATE SOURCES	374,560	0	671	0	0	0	0	0	375,231
FEDERAL SOURCES	0	31,480	12,500	0	0	0	0	0	43,980
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	719,871	31,480	32,872	0	984	0	0	18,791	785,207
TRANSFERS IN	0	0	0	0	12,613	0	0	0	12,613
TOTAL REVENUE + TRANSFERS	719,871	31,480	32,872	0	13,597	0	0	18,791	797,820
EXPENDITURES									
Elementary School Program	222,743	30,969	0	0	0	0	0	0	253,712
Secondary School Program	231,271	0	0	0	0	0	0	0	231,271
Exceptional Child Program	6,887	0	0	0	0	0	0	0	6,887
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	460,901	30,969	0	0	0	0	0	0	491,870
Attend./Guidance/Health Program	750	0	0	0	0	0	0	0	750
Ancillary Program	30,305	0	0	0	0	0	0	0	30,305
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	809	0	0	0	0	0	0	0	809
Board of Education Program	8,536	0	0	0	0	0	0	0	8,536
District Administration Program	23,640	0	0	0	0	0	0	0	23,640
School Administration Program	22,441	0	0	0	0	0	0	0	22,441
Business Operation Program	9,185	0	0	0	0	0	0	0	9,185
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	41,884	0	0	0	0	0	0	0	41,884
Maintenance-Bldgs. & Equip.	12,700	0	0	0	0	0	0	0	12,700
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	39,899	0	0	0	0	0	0	0	39,899
Transportation-Activity Program	314	0	0	0	0	0	0	0	314
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	300	0	0	0	0	0	0	0	300
TOTAL SUPPORT SERVICES	190,763	0	0	0	0	0	0	0	190,763
Food Services Program	0	0	37,220	0	0	0	0	0	37,220
Community Services Program	0	0	0	0	0	0	0	18,148	0
TOTAL NON-INSTRUCTION	0	0	37,220	0	0	0	0	18,148	37,220
Capital Assets Program	0	0	0	0	5,273	0	0	0	5,273
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	651,664	30,969	37,220	0	5,273	0	0	18,148	725,126
FUND Transfers	12,613	0	0	0	0	0	0	0	12,613
TOTAL EXPENDITURES & TRANSFERS	664,277	30,969	37,220	0	5,273	0	0	18,148	737,739
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	55,594	511	(4,348)	0	8,324	0	0	643	60,081
FUND BALANCE JULY 1, 1986	12,694	694	3,997	0	19,436	0	0	2,501	36,821
FUND BALANCE JUNE 30, 1987	68,288	1,205	(351)	0	27,760	0	0	3,144	96,902

ONEIDA COUNTY SCHOOL DISTRICT #351

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	328.579	0	0	267,874	121,890	0	0	0	718,343
OTHER LOCAL	30,691	0	65,130	9,958	4,591	0	0	0	110,370
STATE SOURCES	1,519,080	5,580	0	0	0	0	0	0	1,524,660
FEDERAL SOURCES	0	72,475	45,166	0	0	0	0	0	117,641
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1.878,350	78,055	110,296	277,832	126,481	0	0	0	2,471,014
TRANSFERS IN	0	418	0	0	0	0	0	0	418
TOTAL REVENUE + TRANSFERS	1,878,350	78,473	110,296	277,832	126,481	0	0	0	2,471,432
EXPENDITURES									
Elementary School Program	554.730	31,078	0	0	0	0	0	0	585.808
Secondary School Program	529,444	26,199	0	0	0	0	0	0	555,643
Exceptional Child Program	73,359	21,041	0	0	0	0	0	0	94,400
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	40,208	0	0	0	0	0	0	0	40,208
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,197,741	78,318	0	0	0	0	0	0	1,276,059
Attend./Guidance/Health Program	30,638	0	0	0	0	0	0	0	30,638
Ancillary Program	8,294	206	0	0	0	0	0	0	8,500
Instruction Improvement Program	3,507	277	0	0	0	0	0	0	3,784
Educational Media Program	38,433	1,741	0	0	0	0	0	0	40,174
Board of Education Program	14,729	0	0	0	0	0	0	0	14,729
District Administration Program	78,969	3,478	0	0	0	0	0	0	82,447
School Administration Program	97,702	0	0	0	0	0	0	0	97,702
Business Operation Program	5,123	0	0	0	0	0	0	0	5,123
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	236,276	0	0	0	0	0	0	0	236,276
Maintenance-Bldgs. & Equip.	23,492	0	0	0	0	0	0	0	23,492
Maintenance-Grounds	3,700	0	0	0	0	0	0	0	3,700
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	111,592	0	0	0	37,817	0	0	0	149,409
Transportation-Activity Program	5,527	0	0	0	0	0	0	0	5,527
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	657,982	5,702	0	0	37,817	0	0	0	701,501
Food Services Program	0	0	109,553	0	0	0	0	0	109,553
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	109,553	0	0	0	0	0	109,553
Capital Assets Program	0	0	0	0	45,854	0	0	0	45,854
Debt Services Program - Principal	0	0	0	115,000	30,000	0	0	0	145,000
Debt Services Program - Interest	1,990	0	0	153,340	1,440	0	0	0	156,770
TOTAL EXPENDITURES	1,857,713	84,020	109,553	268,340	115,111	0	0	0	2,434,737
FUND Transfers	418	0	0	0	0	0	0	0	418
TOTAL EXPENDITURES & TRANSFERS	1,858,131	84,020	109,553	268,340	115,111	0	0	0	2,435,155
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	20,219	(5,547)	743	9,492	11,370	0	0	0	36,277
FUND BALANCE JULY 1, 1986	120	18,535	6,919	167,821	(33,600)	0	0	0	159,795
FUND BALANCE JUNE 30, 1987	20,339	12,988	7,662	177,313	(22,230)	0	0	0	196,072

OWYHEE COUNTY

MARSING JT. SCHOOL DISTRICT #363

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	164,837	0	0	290,980	23,730	0	0	0	479,547
OTHER LOCAL	31,764	0	21,190	6,906	79,126	0	0	0	138,986
STATE SOURCES	1,116,924	3,167	1,205	0	0	0	0	0	1,121,296
FEDERAL SOURCES	2,106	159,061	70,673	0	76,560	0	0	0	308,400
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,315,631	162,228	93,068	297,886	179,416	0	0	0	2,048,229
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,315,631	162,228	93,068	297,886	179,416	0	0	0	2,048,229
EXPENDITURES									
Elementary School Program	312,180	144,060	0	0	0	0	0	0	456,240
Secondary School Program	343,345	5,841	0	0	0	0	0	0	349,186
Exceptional Child Program	0	8,882	0	0	0	0	0	0	8,882
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	11,010	0	0	0	0	0	0	0	11,010
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	666,535	158,783	0	0	0	0	0	0	825,318
Attend./Guidance/Health Program	27,794	0	0	0	0	0	0	0	27,794
Ancillary Program	32,488	0	0	0	0	0	0	0	32,488
Instruction Improvement Program	68,508	0	0	0	0	0	0	0	68,508
Educational Media Program	42,169	0	0	0	0	0	0	0	42,169
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	72,081	0	0	0	0	0	0	0	72,081
School Administration Program	96,422	0	0	0	0	0	0	0	96,422
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	155,077	0	0	0	0	0	0	0	155,077
Maintenance-Bldgs. & Equip.	13,091	0	0	0	7,826	0	0	0	20,917
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	119,371	0	0	0	0	0	0	0	119,371
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	18,952	0	0	0	0	0	0	0	18,952
TOTAL SUPPORT SERVICES	645,953	0	0	0	7,826	0	0	0	653,779
Food Services Program	0	0	83,389	0	0	0	0	0	83,389
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	83,389	0	0	0	0	0	83,389
Capital Assets Program	7,497	0	0	0	842,224	0	0	0	849,721
Debt Services Program - Principal	0	0	0	40,000	0	0	0	0	40,000
Debt Services Program - Interest	6,191	0	0	143,437	0	0	0	0	149,628
TOTAL EXPENDITURES	1,326,176	158,783	83,389	183,437	850,050	0	0	0	2,601,835
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	1,326,176	158,783	83,389	183,437	850,050	0	0	0	2,601,835
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(10,545)	3,445	9,679	114,449	(670,634)	0	0	0	(553,606)
FUND BALANCE JULY 1, 1986	(64,828)	(1)	663	43,611	1,353,880	0	0	0	1,333,325
FUND BALANCE JUNE 30, 1987	(75,373)	3,444	10,342	158,060	683,246	0	0	0	779,719

OWYHEE COUNTY

PLEASANT VALLEY ELEM. SCHOOL DISTRICT #364

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	
REVENUE RECEIPTS									
TAXES	81,624	0	0	0	517	0	0	0	82,141
OTHER LOCAL	17,784	0	0	0	0	0	0	0	17,784
STATE SOURCES	93,135	0	0	0	0	0	0	0	93,135
FEDERAL SOURCES	0	0	0	0	0	0	0	0	0
OTHER SOURCES	50	0	0	0	0	0	0	0	50
TOTAL REVENUE	192,593	0	0	0	517	0	0	0	193,110
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	192,593	0	0	0	517	0	0	0	193,110
EXPENDITURES									
Elementary School Program	48,305	0	0	0	0	0	0	0	48,305
Secondary School Program	66,854	0	0	0	0	0	0	0	66,854
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	500	0	0	0	0	0	0	0	500
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	115,659	0	0	0	0	0	0	0	115,659
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	181	0	0	0	0	0	0	0	181
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	10,803	0	0	0	0	0	0	0	10,803
School Administration Program	1,542	0	0	0	0	0	0	0	1,542
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	13,889	0	0	0	0	0	0	0	13,889
Maintenance-Bldgs. & Equip.	1,585	0	0	0	0	0	0	0	1,585
Maintenance-Grounds	1,576	0	0	0	0	0	0	0	1,576
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	12,597	0	0	0	0	0	0	0	12,597
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	42,173	0	0	0	0	0	0	0	42,173
Food Services Program	0	0	0	0	0	0	0	0	0
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	157,832	0	0	0	0	0	0	0	157,832
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	157,832	0	0	0	0	0	0	0	157,832
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	34,761	0	0	0	517	0	0	0	35,278
FUND BALANCE JULY 1, 1986	292,668	0	0	0	8,891	0	0	0	301,559
FUND BALANCE JUNE 30, 1987	327,429	0	0	0	9,408	0	0	0	336,837

OWYHEE COUNTY

BRUNEAU-GRANDVIEW JT. SCHOOL DISTRICT #365

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	286,822	0	0	118,910	0	0	0	0	405,732
OTHER LOCAL	28,291	7,368	32,844	20,339	1,164	0	0	0	90,006
STATE SOURCES	994,746	0	0	0	0	0	0	0	994,746
FEDERAL SOURCES	76,118	74,522	42,335	0	0	0	0	0	192,975
OTHER SOURCES	140	0	0	0	0	0	0	0	140
TOTAL REVENUE	1,386,117	81,890	75,179	139,249	1,164	0	0	0	1,683,599
TRANSFERS IN	938	0	0	5,357	0	0	0	0	6,295
TOTAL REVENUE + TRANSFERS	1,387,055	81,890	75,179	144,606	1,164	0	0	0	1,689,894
EXPENDITURES									
Elementary School Program	354,713	58,973	0	0	0	0	0	0	413,686
Secondary School Program	461,685	4,132	0	0	0	0	0	0	465,817
Exceptional Child Program	0	6,769	0	0	0	0	0	0	6,769
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	22,363	0	0	0	0	0	0	0	22,363
School Activity Program	5,637	0	0	0	0	0	0	0	5,637
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	844,398	69,874	0	0	0	0	0	0	914,272
Attend./Guidance/Health Program	11,875	0	0	0	0	0	0	0	11,875
Ancillary Program	26,253	0	0	0	0	0	0	0	26,253
Instruction Improvement Program	1.968	311	0	0	0	0	0	0	2,279
Educational Media Program	23,387	0	0	0	0	0	0	0	23,387
Board of Education Program	27,748	600	0	0	0	0	0	0	28,348
District Administration Program	51,741	352	0	0	0	0	0	0	52,093
School Administration Program	83,492	1,417	0	0	0	0	0	0	84,909
Business Operation Program	30,547	1,968	0	0	0	0	0	0	32,515
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	113,365	0	0	0	0	0	0	0	113,365
Maintenance-Bldgs. & Equip.	64,057	5.305	0	0	0	0	0	0	69,362
Maintenance-Grounds	4.451	0	0	0	0	0	0	0	4,451
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	94,063	0	0	0	0	0	0	0	94,063
Transportation-Activity Program	2,612	0	0	0	0	0	0	0	2,612
General Transportation Program	2,674	0	0	0	0	0	0	0	2,674
Other Support Services Program	0	0	200	0	0	0	0	0	200
TOTAL SUPPORT SERVICES	538,233	9,953	200	0	0	0	0	0	548,386
Food Services Program	1,473	0	79,649	0	0	0	0	0	81,122
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	1,473	0	79,649	0	0	0	0	0	81,122
Capital Assets Program	0	12,613	0	0	0	0	0	0	12,613
Debt Services Program - Principal	0	0	0	150,000	0	0	0	0	150,000
Debt Services Program - Interest	0	0	0	45,270	0	0	0	0	45,270
TOTAL EXPENDITURES	1,384,104	92,440	79,849	195,270	0	0	0	0	1,751,663
FUND Transfers	5,357	0	0	938	0	0	0	0	6,295
TOTAL EXPENDITURES & TRANSFERS	1,389,461	92,440	79,849	196,208	0	0	0	0	1,757,958
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(2,406)	(10,550)	(4,670)	(51,602)	1,164	0	0	0	(68,064)
FUND BALANCE JULY 1, 1986	136,370	12,807	25,004	200,233	16,301	0	0	0	390,715
FUND BALANCE JUNE 30, 1987	133,964	2,257	20,334	148,631	17,465	0	0	0	322,651

OWYHEE COUNTY

HOMEDALE JT. SCHOOL DISTRICT #370

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	198,000	0	0	55,000	44,500	0	0	0	297,500
OTHER LOCAL	55,876	0	39,972	1,677	2,208	0	0	0	99,733
STATE SOURCES	1,705,223	0	0	0	0	0	0	0	1,705,223
FEDERAL SOURCES	0	191,213	72,275	0	0	0	0	0	263,488
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,959,099	191,213	112,247	56,677	46,708	0	0	0	2,365,944
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	1,959,099	191,213	112,247	56,677	46,708	0	0	0	2,365,944
EXPENDITURES									
Elementary School Program	489,977	159,816	0	0	0	0	0	0	649,793
Secondary School Program	538,224	14,672	0	0	0	0	0	0	552,896
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	2,310	0	0	0	0	0	0	0	2,310
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,030,511	174,488	0	0	0	0	0	0	1,204,999
Attend./Guidance/Health Program	47,905	0	0	0	0	0	0	0	47,905
Ancillary Program	347,770	0	0	0	0	0	0	0	347,770
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	55,413	0	0	0	0	0	0	0	55,413
Board of Education Program	1,593	0	0	0	0	0	0	0	1,593
District Administration Program	83,712	0	0	0	0	0	0	0	83,712
School Administration Program	111,010	0	0	0	0	0	0	0	111,010
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	205,166	0	0	0	0	0	0	0	205,166
Maintenance-Bldgs. & Equip.	0	0	0	0	0	0	0	0	0
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	95,416	0	0	0	0	0	0	0	95,416
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	947,985	0	0	0	0	0	0	0	947,985
Food Services Program	0	0	107,846	0	0	0	0	0	107,846
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	107,846	0	0	0	0	0	107,846
Capital Assets Program	126,494	0	0	0	101,217	0	0	0	227,711
Debt Services Program - Principal	0	0	0	45,000	0	0	0	0	45,000
Debt Services Program - Interest	0	0	0	10,313	0	0	0	0	10,313
TOTAL EXPENDITURES	2,104,990	174,488	107,846	55,313	101,217	0	0	0	2,543,854
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	2,104,990	174,488	107,846	55,313	101,217	0	0	0	2,543,854
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(145,891)	16,725	4,401	1,364	(54,509)	0	0	0	(177,910)
FUND BALANCE JULY 1, 1986	531,618	(14,714)	(8,362)	21,097	95,154	0	0	24,745	624,793
FUND BALANCE JUNE 30, 1987	385,727	2,011	(3,961)	22,461	40,645	0	0	24,745	446,883

PAYETTE COUNTY

PAYETTE JT. SCHOOL DISTRICT #371

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	556,526	0	0	75,343	0	0	0	0	631,869
OTHER LOCAL	60,131	0	80,640	1,257	0	0	0	154	142,028
STATE SOURCES	2,473,016	0	0	0	0	0	0	0	2,473,016
FEDERAL SOURCES	0	303,013	150,810	0	0	0	0	0	453,823
OTHER SOURCES	74	0	0	0	0	0	0	0	74
TOTAL REVENUE	3,089,747	303,013	231,450	76,600	0	0	0	154	3,700,810
TRANSFERS IN	4,076	0	0	0	21,238	0	0	0	25,314
TOTAL REVENUE + TRANSFERS	3,093,823	303,013	231,450	76,600	21,238	0	0	154	3,726,124
EXPENDITURES									
Elementary School Program	687,751	154,032	0	0	0	0	0	0	841,783
Secondary School Program	797,273	18,359	0	0	0	0	0	0	815,632
Exceptional Child Program	247,049	83,965	0	0	0	0	0	0	331,014
Gifted & Talented Program	28,203	1,553	0	0	0	0	0	0	29,756
Interscholastic Program	58,382	0	0	0	0	0	0	0	58,382
School Activity Program	2,374	0	0	0	0	0	0	0	2,374
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,821,032	257,909	0	0	0	0	0	0	2,078,941
Attend./Guidance/Health Program	71,360	0	0	0	0	0	0	0	71,360
Ancillary Program	101,966	2,660	0	0	0	0	0	0	104,626
Instruction Improvement Program	20,518	3,366	0	0	0	0	0	0	23,884
Educational Media Program	50,226	7,472	0	0	0	0	0	0	57,698
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	158,213	47,112	0	0	0	0	0	0	205,325
School Administration Program	222,226	0	0	0	0	0	0	0	222,226
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	328,472	1,000	0	0	0	0	0	0	329,472
Maintenance-Bldgs. & Equip.	88,387	0	0	0	0	0	0	0	88,387
Maintenance-Grounds	4,488	0	0	0	0	0	0	0	4,488
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	93,497	0	0	0	0	0	0	0	93,497
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	4,715	0	0	0	0	0	0	0	4,715
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,144,068	61,610	0	0	0	0	0	0	1,205,678
Food Services Program	0	0	223,127	0	0	0	0	0	223,127
Community Services Program	5,971	0	0	0	0	0	0	100	5,971
TOTAL NON-INSTRUCTION	5,971	0	223,127	0	0	0	0	100	229,098
Capital Assets Program	18,707	3,810	0	0	0	0	0	0	22,517
Debt Services Program - Principal	32,109	0	0	60,000	0	0	0	0	92,109
Debt Services Program - Interest	2,520	0	0	14,470	0	0	0	0	16,990
TOTAL EXPENDITURES	3,024,407	323,329	223,127	74,470	0	0	0	100	3,645,333
FUND Transfers	21,238	4,076	0	0	0	0	0	0	25,314
TOTAL EXPENDITURES & TRANSFERS	3,045,645	327,405	223,127	74,470	0	0	0	100	3,670,647
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	48,178	(24,392)	8,323	2,130	21,238	0	0	54	55,477
FUND BALANCE JULY 1, 1986	11,876	24,392	61,105	163,989	5,021	0	0	1,623	266,383
FUND BALANCE JUNE 30, 1987	60,054	0	69,428	166,119	26,259	0	0	1,677	321,860

PAYETTE COUNTY

NEW PLYMOUTH SCHOOL DISTRICT #372

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	207,295	0	0	333,525	0	0	0	0	540,820
OTHER LOCAL	16,753	249	40,936	17,114	86,465	0	0	0	161,517
STATE SOURCES	1,199,613	5,700	0	0	0	0	0	0	1,205,313
FEDERAL SOURCES	0	202,981	68,903	0	0	0	0	0	271,884
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,423,661	208,930	109,839	350,639	86,465	0	0	0	2,179,534
TRANSFERS IN	0	0	0	0	187,037	0	0	0	187,037
TOTAL REVENUE + TRANSFERS	1,423,661	208,930	109,839	350,639	273,502	0	0	0	2,366,571
EXPENDITURES									
Elementary School Program	369,967	177,541	0	0	0	0	0	0	547,508
Secondary School Program	459,172	4,743	0	0	323,902	0	0	0	787,817
Exceptional Child Program	0	22,857	0	0	0	0	0	0	22,857
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	829,139	205,141	0	0	323,902	0	0	0	1,358,182
Attend./Guidance/Health Program	54,917	0	0	0	0	0	0	0	54,917
Ancillary Program	54,588	0	0	0	0	0	0	0	54,588
Instruction Improvement Program	7,000	0	0	0	0	0	0	0	7,000
Educational Media Program	40,396	0	0	0	0	0	0	0	40,396
Board of Education Program	7,941	0	0	0	452	0	0	0	8,393
District Administration Program	78,825	0	0	0	0	0	0	0	78,825
School Administration Program	90,618	0	0	0	0	0	0	0	90,618
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	177,770	0	0	0	8,645	0	0	0	186,415
Maintenance-Bldgs. & Equip.	0	0	0	0	0	0	0	0	0
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	84,901	0	0	0	0	0	0	0	84,901
Transportation-Activity Program	11,764	0	0	0	0	0	0	0	11,764
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	1,567	0	0	0	0	0	0	1,567
TOTAL SUPPORT SERVICES	608,720	1,567	0	0	9,097	0	0	0	619,384
Food Services Program	(7,615)	0	103,307	0	0	0	0	0	95,692
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	(7,615)	0	103,307	0	0	0	0	0	95,692
Capital Assets Program	0	0	15,447	0	681,569	0	0	0	697,016
Debt Services Program - Principal	0	0	0	120,000	0	0	0	0	120,000
Debt Services Program - Interest	0	0	0	245,194	0	0	0	0	245,194
TOTAL EXPENDITURES	1,430,244	206,708	118,754	365,194	1,014,568	0	0	0	3,135,468
FUND Transfers	9,550	0	0	0	187,037	0	0	0	196,587
TOTAL EXPENDITURES & TRANSFERS	1,439,794	206,708	118,754	365,194	1,201,605	0	0	0	3,332,055
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(16,133)	2,222	(8,915)	(14,555)	(928,103)	0	0	0	(965,484)
FUND BALANCE JULY 1, 1986	(16,316)	0	39,755	308,093	1,775,265	0	0	0	2,106,797
FUND BALANCE JUNE 30, 1987	(32,449)	2,222	30,840	293,538	847,162	0	0	0	1,141,313

PAYETTE COUNTY

FRUITLAND SCHOOL DISTRICT #373

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	559,363	0	0	199,655	203,229	0	0	0	962,247
OTHER LOCAL	21,209	0	69,596	13,319	34,287	0	0	0	138,411
STATE SOURCES	1,543,418	11,066	0	0	0	0	0	0	1,554,484
FEDERAL SOURCES	0	100,214	77,102	0	0	0	0	0	177,316
OTHER SOURCES	7,411	0	0	0	0	0	0	0	7,411
TOTAL REVENUE	2,131,401	111,280	146,698	212,974	237,516	0	0	0	2,839,869
TRANSFERS IN	1,846	12,573	0	0	0	0	0	0	14,419
TOTAL REVENUE + TRANSFERS	2,133,247	123,853	146,698	212,974	237,516	0	0	0	2,854,288
EXPENDITURES									
Elementary School Program	495,523	93,357	0	0	5,620	0	0	0	594,500
Secondary School Program	727,826	9,220	0	0	87,638	0	0	0	824,684
Exceptional Child Program	78,129	0	0	0	0	0	0	0	78,129
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	34,538	0	0	0	0	0	0	0	34,538
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,336,016	102,577	0	0	93,258	0	0	0	1,531,851
Attend./Guidance/Health Program	51,927	0	0	0	0	0	0	0	51,927
Ancillary Program	7,515	0	0	0	0	0	0	0	7,515
Instruction Improvement Program	1,615	0	0	0	0	0	0	0	1,615
Educational Media Program	24,448	9,612	0	0	0	0	0	0	34,060
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	87,791	0	0	0	426	0	0	0	88,217
School Administration Program	143,534	0	0	0	0	0	0	0	143,534
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	198,598	0	0	0	0	0	0	0	198,598
Maintenance-Bldgs. & Equip.	10,754	0	0	0	0	0	0	0	10,754
Maintenance-Grounds	12,345	0	0	0	0	0	0	0	12,345
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	77,831	0	0	0	55,444	0	0	0	133,275
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	616,358	9,612	0	0	55,870	0	0	0	681,840
Food Services Program	0	0	149,046	0	0	0	0	0	149,046
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	149,046	0	0	0	0	0	149,046
Capital Assets Program	0	0	0	0	1,054,235	0	0	0	1,054,235
Debt Services Program - Principal	0	0	0	80,000	0	0	0	0	80,000
Debt Services Program - Interest	317	0	0	176,041	0	0	0	0	176,358
TOTAL EXPENDITURES	1,952,691	112,189	149,046	256,041	1,203,363	0	0	0	3,673,330
FUND Transfers	1,873	12,636	0	0	0	0	0	0	14,509
TOTAL EXPENDITURES & TRANSFERS	1,954,564	124,825	149,046	256,041	1,203,363	0	0	0	3,687,839
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	178,683	(972)	(2,348)	(43,067)	(965,847)	0	0	0	(833,551)
FUND BALANCE JULY 1, 1986	(197,418)	1,120	11,389	223,996	1,061,202	0	0	0	1,100,289
FUND BALANCE JUNE 30, 1987	(18,735)	148	9,041	180,929	95,355	0	0	0	266,738

POWER COUNTY

AMERICAN FALLS JT. SCHOOL DISTRICT #381

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,969,682	0	0	295,211	0	0	0	0	2,264,893
OTHER LOCAL	57,525	0	88,844	1,567	0	0	0	12,974	147,936
STATE SOURCES	2,051,020	5,977	2,849	0	0	0	0	0	2,059,846
FEDERAL SOURCES	72,572	173,289	101,510	0	0	0	0	0	347,371
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	4,150,799	179,266	193,203	296,778	0	0	0	12,974	4,820,046
TRANSFERS IN	0	7,930	0	0	0	0	0	0	7,930
TOTAL REVENUE + TRANSFERS	4,150,799	187,196	193,203	296,778	0	0	0	12,974	4,827,976
EXPENDITURES									
Elementary School Program	1,017,170	166	0	0	0	0	0	0	1,017,336
Secondary School Program	1,165,809	920	0	0	0	0	0	0	1,166,729
Exceptional Child Program	217,632	138,937	0	0	0	0	0	0	356,569
Gifted & Talented Program	24,332	0	0	0	0	0	0	0	24,332
Interscholastic Program	31,001	0	0	0	0	0	0	0	31,001
School Activity Program	9,927	0	0	0	0	0	0	12,502	9,927
Summer School Program	1,481	55,444	0	0	0	0	0	0	56,925
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2,467,352	195,467	0	0	0	0	0	12,502	2,662,819
Attend./Guidance/Health Program	36,419	3,772	0	0	0	0	0	0	40,191
Ancillary Program	59,012	3,115	0	0	0	0	0	0	62,127
Instruction Improvement Program	5,221	4,174	0	0	0	0	0	0	9,395
Educational Media Program	100,824	10,555	0	0	0	0	0	0	111,379
Board of Education Program	16,934	0	0	0	0	0	0	0	16,934
District Administration Program	64,338	0	0	0	0	0	0	0	64,338
School Administration Program	208,784	4,854	0	0	0	0	0	0	213,638
Business Operation Program	84,586	0	0	0	0	0	0	0	84,586
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	406,279	601	0	0	0	0	0	0	406,880
Maintenance-Bldgs. & Equip.	77,256	0	0	0	0	0	0	0	77,256
Maintenance-Grounds	32,261	0	0	0	0	0	0	0	32,261
Security Program	3,041	0	0	0	0	0	0	0	3,041
Transport.-Pupil/to School Program	349,305	5,148	0	0	0	0	0	0	354,453
Transportation-Activity Program	33,860	0	0	0	0	0	0	0	33,860
General Transportation Program	2,329	0	0	0	0	0	0	0	2,329
Other Support Services Program	0	0	0	0	0	0	0	472	0
TOTAL SUPPORT SERVICES	1,480,449	32,219	0	0	0	0	0	472	1,512,668
Food Services Program	0	0	181,591	0	0	0	0	0	181,591
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	181,591	0	0	0	0	0	181,591
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	145,000	0	0	0	0	145,000
Debt Services Program - Interest	2,859	0	0	101,554	0	0	0	0	104,413
TOTAL EXPENDITURES	3,950,660	227,686	181,591	246,554	0	0	0	12,974	4,606,491
FUND Transfers	7,930	0	0	0	0	0	0	0	7,930
TOTAL EXPENDITURES & TRANSFERS	3,958,590	227,686	181,591	246,554	0	0	0	12,974	4,614,421
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	192,209	(40,490)	11,612	50,224	0	0	0	0	213,555
FUND BALANCE JULY 1, 1986	68,798	42,014	12,453	50,433	0	0	0	21,473	173,698
FUND BALANCE JUNE 30, 1987	261,007	1,524	24,065	100,657	0	0	0	21,473	387,253

POWER COUNTY

ROCKLAND SCHOOL DISTRICT #382

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	178,546	0	0	0	35,399	0	0	0	213,945
OTHER LOCAL	8,201	0	9,639	0	0	0	0	0	17,840
STATE SOURCES	429,128	1,321	0	0	0	0	0	0	430,449
FEDERAL SOURCES	0	28,461	24,192	0	0	0	0	0	52,653
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	615,875	29,782	33,831	0	35,399	0	0	0	714,887
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	615,875	29,782	33,831	0	35,399	0	0	0	714,887
EXPENDITURES									
Elementary School Program	185,179	24,830	0	0	0	0	0	0	210,009
Secondary School Program	225,467	0	0	0	0	0	0	0	225,467
Exceptional Child Program	15,141	3,118	0	0	0	0	0	0	18,259
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	13,328	0	0	0	0	0	0	0	13,328
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	1,292	0	0	0	0	0	0	1,292
TOTAL INSTRUCTION	439,115	29,240	0	0	0	0	0	0	468,355
Attend./Guidance/Health Program	3,380	0	0	0	0	0	0	0	3,380
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	27,972	0	0	0	0	0	0	0	27,972
Board of Education Program	10,827	0	0	0	0	0	0	0	10,827
District Administration Program	53,057	0	0	0	0	0	0	0	53,057
School Administration Program	7,008	0	0	0	0	0	0	0	7,008
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	57,237	0	0	0	0	0	0	0	57,237
Maintenance-Bldgs. & Equip.	1,751	0	0	0	0	0	0	0	1,751
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	19,125	0	0	0	0	0	0	0	19,125
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	1,542	0	0	0	0	0	0	0	1,542
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	181,899	0	0	0	0	0	0	0	181,899
Food Services Program	0	0	32,953	0	0	0	0	0	32,953
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	32,953	0	0	0	0	0	32,953
Capital Assets Program	0	0	0	0	37,120	0	0	0	37,120
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	621,014	29,240	32,953	0	37,120	0	0	0	720,327
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	621,014	29,240	32,953	0	37,120	0	0	0	720,327
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(5,139)	542	878	0	(1,721)	0	0	0	(5,440)
FUND BALANCE JULY 1, 1986	12,973	(1,451)	10,544	0	(492)	0	0	5,707	21,574
FUND BALANCE JUNE 30, 1987	7,834	(909)	11,422	0	(2,213)	0	0	5,707	16,134

POWER COUNTY

ARBON ELEMENTARY SCHOOL DISTRICT #383

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	64,192	0	0	0	0	0	0	0	64,192
OTHER LOCAL	1,963	0	0	0	0	0	0	0	1,963
STATE SOURCES	64,663	0	0	0	0	0	0	0	64,663
FEDERAL SOURCES	0	461	0	0	0	0	0	0	461
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	130,818	461	0	0	0	0	0	0	131,279
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	130,818	461	0	0	0	0	0	0	131,279
EXPENDITURES									
Elementary School Program	54,496	461	0	0	0	0	0	0	54,957
Secondary School Program	17,601	0	0	0	0	0	0	0	17,601
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	72,097	461	0	0	0	0	0	0	72,558
Attend./Guidance/Health Program	89	0	0	0	0	0	0	0	89
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	645	0	0	0	0	0	0	0	645
Board of Education Program	5,004	0	0	0	0	0	0	0	5,004
District Administration Program	2,324	0	0	0	0	0	0	0	2,324
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	6,443	0	0	0	0	0	0	0	6,443
Maintenance-Bldgs. & Equip.	3,624	0	0	0	0	0	0	0	3,624
Maintenance-Grounds	165	0	0	0	0	0	0	0	165
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	36,311	0	0	0	0	0	0	0	36,311
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	54,605	0	0	0	0	0	0	0	54,605
Food Services Program	0	0	0	0	0	0	0	0	0
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	67	0	0	0	0	0	0	0	67
TOTAL EXPENDITURES	126,769	461	0	0	0	0	0	0	127,230
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	126,769	461	0	0	0	0	0	0	127,230
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	4,049	0	0	0	0	0	0	0	4,049
FUND BALANCE JULY 1, 1986	4,549	0	0	0	0	0	0	0	4,549
FUND BALANCE JUNE 30, 1987	8,598	0	0	0	0	0	0	0	8,598

SHOSHONE COUNTY

KELLOGG JT. SCHOOL DISTRICT #391

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	829,148	0	0	170,669	0	0	0	0	999,817
OTHER LOCAL	132,931	20,393	77,466	11,003	12,437	0	0	0	254,230
STATE SOURCES	3.191,716	16,833	0	0	0	0	0	0	3,208,549
FEDERAL SOURCES	23,597	515,892	123.539	0	0	0	0	0	663,028
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	4,177,392	553,118	201,005	181,672	12,437	0	0	0	5,125,624
TRANSFERS IN	0	0	0	0	57,530	0	0	0	57,530
TOTAL REVENUE + TRANSFERS	4,177,392	553,118	201,005	181,672	69,967	0	0	0	5,183,154
EXPENDITURES									
Elementary School Program	829,435	335,149	0	0	0	0	0	0	1,164,584
Secondary School Program	1,398,828	33,103	0	0	0	0	0	0	1,431,931
Exceptional Child Program	200,667	128,599	0	0	0	0	0	0	329,266
Gifted & Talented Program	28,424	0	0	0	0	0	0	0	28,424
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	48,077	500	0	0	0	0	0	0	48,577
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	2.505.431	497,351	0	0	0	0	0	0	3,002,782
Attend./Guidance/Health Program	88,951	0	0	0	0	0	0	0	88,951
Ancillary Program	101,494	0	0	0	0	0	0	0	101,494
Instruction Improvement Program	0	14,514	0	0	0	0	0	0	14,514
Educational Media Program	76,188	0	0	0	0	0	0	0	76,188
Board of Education Program	3,309	0	0	0	0	0	0	0	3,309
District Administration Program	191,865	0	0	0	0	0	0	0	191,865
School Administration Program	471,720	0	0	0	0	0	0	0	471,720
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	643,410	0	0	0	0	0	0	0	643,410
Maintenance-Bldgs. & Equip.	0	0	0	0	0	0	0	0	0
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	265.984	0	0	0	0	0	0	0	265.984
Transportation-Activity Program	18,160	0	0	0	0	0	0	0	18,160
General Transportation Program	10.354	0	0	0	0	0	0	0	10,354
Other Support Services Program	173,489	0	0	0	0	0	0	0	173,489
TOTAL SUPPORT SERVICES	2,044,924	14,514	0	0	0	0	0	0	2,059,438
Food Services Program	0	0	234,282	0	0	0	0	0	234,282
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	234,282	0	0	0	0	0	234,282
Capital Assets Program	0	17,256	0	0	63.508	0	0	0	80,764
Debt Services Program - Principal	0	0	0	150.000	0	0	0	0	150,000
Debt Services Program - Interest	0	0	0	14,993	0	0	0	0	14,993
TOTAL EXPENDITURES	4.550,355	529,121	234,282	164,993	63,508	0	0	0	5.542,259
FUND Transfers	57,530	0	0	0	0	0	0	0	57,530
TOTAL EXPENDITURES & TRANSFERS	4,607,885	529,121	234,282	164,993	63,508	0	0	0	5,599,789
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(430,493)	23,997	(33,277)	16,679	6,459	0	0	0	(416,635)
FUND BALANCE JULY 1, 1986	291,084	345,783	70,339	(3,026)	78,762	0	0	0	782,942
FUND BALANCE JUNE 30, 1987	(139,409)	369,780	37,062	13,653	85,221	0	0	0	366,307

SHOSHONE COUNTY

MULLAN SCHOOL DISTRICT #392

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	475,637	0	0	0	0	0	0	0	475,637
OTHER LOCAL	9,717	8,826	1,703	0	2,917	0	0	0	23,163
STATE SOURCES	523,478	1,010	0	0	0	0	0	0	524,488
FEDERAL SOURCES	0	99,798	2,737	0	0	0	0	0	102,535
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,008,832	109,634	4,440	0	2,917	0	0	0	1,125,823
TRANSFERS IN	55,067	14,886	0	0	0	0	0	0	69,953
TOTAL REVENUE + TRANSFERS	1,063,899	124,520	4,440	0	2,917	0	0	0	1,195,776
EXPENDITURES									
Elementary School Program	248,017	36,109	0	0	0	0	0	0	284,126
Secondary School Program	402,352	530	0	0	0	0	0	0	402,882
Exceptional Child Program	61,561	17,869	0	0	0	0	0	0	79,430
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	2,245	0	0	0	0	0	0	0	2,245
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	714,175	54,508	0	0	0	0	0	0	768,683
Attend./Guidance/Health Program	23,113	0	0	0	0	0	0	0	23,113
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	14,987	74	0	0	0	0	0	0	15,061
Educational Media Program	1,404	4,639	0	0	0	0	0	0	6,043
Board of Education Program	1,629	0	0	0	0	0	0	0	1,629
District Administration Program	48,669	0	0	0	0	0	0	0	48,669
School Administration Program	68,814	0	0	0	0	0	0	0	68,814
Business Operation Program	17,429	0	0	0	0	0	0	0	17,429
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	113,278	0	0	0	0	0	0	0	113,278
Maintenance-Bldgs. & Equip.	33,605	0	0	0	0	0	0	0	33,605
Maintenance-Grounds	2,060	0	0	0	0	0	0	0	2,060
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	15,221	0	0	0	0	0	0	0	15,221
Transportation-Activity Program	2,823	0	0	0	0	0	0	0	2,823
General Transportation Program	6,385	0	0	0	0	0	0	0	6,385
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	349,417	4,713	0	0	0	0	0	0	354,130
Food Services Program	0	0	4,097	0	0	0	0	0	4,097
Community Services Program	307	23	0	0	0	0	0	0	330
TOTAL NON-INSTRUCTION	307	23	4,097	0	0	0	0	0	4,427
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,063,899	59,244	4,097	0	0	0	0	0	1,127,240
FUND Transfers	0	70,053	0	0	0	0	0	0	70,053
TOTAL EXPENDITURES & TRANSFERS	1,063,899	129,297	4,097	0	0	0	0	0	1,197,293
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	0	(4,777)	343	0	2,917	0	0	0	(1,517)
FUND BALANCE JULY 1, 1986	190,617	121,936	(343)	0	40,859	0	0	0	353,069
FUND BALANCE JUNE 30, 1987	190,617	117,159	0	0	43,776	0	0	0	351,552

SHOSHONE COUNTY

WALLACE SCHOOL DISTRICT #393

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,349,632	0	0	46,271	0	0	0	0	1,395,903
OTHER LOCAL	105,764	15,277	33,221	1,424	3,510	0	0	0	159,196
STATE SOURCES	1,666,406	3,761	0	0	0	0	0	0	1,670,167
FEDERAL SOURCES	9,674	324,977	55,688	0	0	0	0	0	390,339
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	3,131,476	344,015	88,909	47,695	3,510	0	0	0	3,615,605
TRANSFERS IN	17,627	0	15,000	0	24,800	0	0	4,000	57,427
TOTAL REVENUE + TRANSFERS	3,149,103	344,015	103,909	47,695	28,310	0	0	4,000	3,673,032
EXPENDITURES									
Elementary School Program	615,280	54,475	0	0	0	0	0	0	669,755
Secondary School Program	987,296	17,786	0	0	0	0	0	0	1,005,082
Exceptional Child Program	235,446	40,653	0	0	0	0	0	0	276,099
Gifted & Talented Program	27,176	0	0	0	0	0	0	0	27,176
Interscholastic Program	6,665	0	0	0	0	0	0	0	6,665
School Activity Program	44,133	0	0	0	0	0	0	0	44,133
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,915,996	112,914	0	0	0	0	0	0	2,028,910
Attend./Guidance/Health Program	25,442	0	0	0	0	0	0	0	25,442
Ancillary Program	85,801	3,392	0	0	0	0	0	0	89,193
Instruction Improvement Program	4,064	13,030	0	0	0	0	0	0	17,094
Educational Media Program	66,075	0	0	0	0	0	0	0	66,075
Board of Education Program	2,960	0	0	0	0	0	0	0	2,960
District Administration Program	92,439	0	0	0	0	0	0	0	92,439
School Administration Program	232,631	0	0	0	0	0	0	0	232,631
Business Operation Program	21,958	0	0	0	0	0	0	0	21,958
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	299,927	0	0	0	0	0	0	0	299,927
Maintenance-Bldgs. & Equip.	0	119,669	0	0	0	0	0	0	119,669
Maintenance-Grounds	0	30,232	0	0	0	0	0	0	30,232
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	160,994	0	0	0	48,292	0	0	0	209,286
Transportation-Activity Program	8,210	0	0	0	0	0	0	0	8,210
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	54,438	0	0	0	0	0	0	0	54,438
TOTAL SUPPORT SERVICES	1,054,939	166,323	0	0	48,292	0	0	0	1,269,554
Food Services Program	0	0	94,593	0	0	0	0	0	94,593
Community Services Program	0	0	0	0	0	0	0	4,000	0
TOTAL NON-INSTRUCTION	0	0	94,593	0	0	0	0	4,000	94,593
Capital Assets Program	0	96,670	0	0	0	0	0	0	96,670
Debt Services Program - Principal	0	0	0	55,000	0	0	0	0	55,000
Debt Services Program - Interest	0	0	0	10,113	0	0	0	0	10,113
TOTAL EXPENDITURES	2,970,935	375,907	94,593	65,113	48,292	0	0	4,000	3,554,840
FUND Transfers	46,427	15,000	0	0	0	0	0	0	61,427
TOTAL EXPENDITURES & TRANSFERS	3,017,362	390,907	94,593	65,113	48,292	0	0	4,000	3,616,267
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	131,741	(46,892)	9,316	(17,418)	(19,982)	0	0	0	56,765
FUND BALANCE JULY 1, 1986	591,179	175,972	3,172	44,110	67,638	0	0	0	882,071
FUND BALANCE JUNE 30, 1987	722,920	129,080	12,488	26,692	47,656	0	0	0	938,836

SHOSHONE COUNTY

AVERY SCHOOL DISTRICT #394

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	222,194	0	0	0	0	0	0	0	222,194
OTHER LOCAL	7,864	4,200	0	0	23,911	0	0	0	35,975
STATE SOURCES	132,740	0	0	0	0	0	0	0	132,740
FEDERAL SOURCES	1,553	15,141	991	0	0	0	0	0	17,685
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	364,351	19,341	991	0	23,911	0	0	0	408,594
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	364,351	19,341	991	0	23,911	0	0	0	408,594
EXPENDITURES									
Elementary School Program	128,883	5,987	0	0	0	0	0	0	134,870
Secondary School Program	31,863	0	0	0	0	0	0	0	31,863
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	160,746	5,987	0	0	0	0	0	0	166,733
Attend./Guidance/Health Program	227	0	0	0	0	0	0	0	227
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	3,831	716	0	0	0	0	0	0	4,547
Board of Education Program	21,082	0	0	0	0	0	0	0	21,082
District Administration Program	21,106	0	0	0	0	0	0	0	21,106
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	3,441	0	0	0	0	0	0	0	3,441
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	58,637	0	0	0	0	0	0	0	58,637
Maintenance-Bldgs. & Equip.	13,819	0	0	0	0	0	0	0	13,819
Maintenance-Grounds	1,756	0	0	0	0	0	0	0	1,756
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	46,860	0	0	0	27,170	0	0	0	74,030
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	170,759	716	0	0	27,170	0	0	0	198,645
Food Services Program	835	0	991	0	0	0	0	0	1,826
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	835	0	991	0	0	0	0	0	1,826
Capital Assets Program	0	0	0	0	6,664	0	0	0	6,664
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	332,340	6,703	991	0	33,834	0	0	0	373,868
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	332,340	6,703	991	0	33,834	0	0	0	373,868
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	32,011	12,638	0	0	(9,923)	0	0	0	34,726
FUND BALANCE JULY 1, 1986	120,510	65,935	0	0	303,085	0	0	0	489,530
FUND BALANCE JUNE 30, 1987	152,521	78,573	0	0	293,162	0	0	0	524,256

TETON COUNTY

TETON COUNTY SCHOOL DISTRICT #401

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	348,003	0	0	(109)	117,447	0	0	0	465,341
OTHER LOCAL	89,035	0	54,438	399	2,374	0	0	0	146,246
STATE SOURCES	1,336,085	0	43,477	0	0	0	0	0	1,379,562
FEDERAL SOURCES	0	94,922	0	0	0	0	0	0	94,922
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,773,123	94,922	97,915	290	119,821	0	0	0	2,086,071
TRANSFERS IN	39,169	0	67	0	0	0	0	0	39,236
TOTAL REVENUE + TRANSFERS	1,812,292	94,922	97,982	290	119,821	0	0	0	2,125,307
EXPENDITURES									
Elementary School Program	510,211	35,629	0	0	0	0	0	0	545,840
Secondary School Program	501,690	5,989	0	0	0	0	0	0	507,679
Exceptional Child Program	91,766	16,021	0	0	0	0	0	0	107,787
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,103,667	57,639	0	0	0	0	0	0	1,161,306
Attend./Guidance/Health Program	19,812	0	0	0	0	0	0	0	19,812
Ancillary Program	37,008	0	0	0	0	0	0	0	37,008
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	33,324	0	0	0	0	0	0	0	33,324
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	68,356	0	0	0	0	0	0	0	68,356
School Administration Program	119,236	0	0	0	0	0	0	0	119,236
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	167,176	0	0	0	0	0	0	0	167,176
Maintenance-Bldgs. & Equip.	78,325	0	0	0	0	0	0	0	78,325
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	139,847	0	0	0	0	0	0	0	139,847
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	31,295	0	0	0	0	0	0	0	31,295
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	694,379	0	0	0	0	0	0	0	694,379
Food Services Program	4,545	0	85,697	0	0	0	0	0	90,242
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	4,545	0	85,697	0	0	0	0	0	90,242
Capital Assets Program	0	4,238	0	0	140,090	0	0	0	144,328
Debt Services Program - Principal	0	0	0	20,000	0	0	0	0	20,000
Debt Services Program - Interest	0	0	0	6,250	0	0	0	0	6,250
TOTAL EXPENDITURES	1,802,591	61,877	85,697	26,250	140,090	0	0	0	2,116,505
FUND Transfers	0	39,169	0	0	0	0	0	0	39,169
TOTAL EXPENDITURES & TRANSFERS	1,802,591	101,046	85,697	26,250	140,090	0	0	0	2,155,674
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	9,701	(6,124)	12,285	(25,960)	(20,269)	0	0	0	(30,367)
FUND BALANCE JULY 1, 1986	(66,859)	(1,003)	23,643	147,735	7,430	0	0	0	110,946
FUND BALANCE JUNE 30, 1987	(57,158)	(7,127)	35,928	121,775	(12,839)	0	0	0	80,579

TWIN FALLS COUNTY

TWIN FALLS SCHOOL DISTRICT #411

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	2,726,082	0	0	1,382,551	312,693	0	0	0	4,421,326
OTHER LOCAL	253,124	11,154	404,389	70,099	78,280	0	0	0	817,046
STATE SOURCES	8,719,437	19,809	0	0	0	0	0	0	8,739,246
FEDERAL SOURCES	23,514	581,596	376,784	0	0	0	0	0	981,894
OTHER SOURCES	1,317	0	0	0	45,822	0	0	0	47,139
TOTAL REVENUE	11,723,474	612,559	781,173	1,452,650	436,795	0	0	0	15,006,651
TRANSFERS IN	8,962	26,310	7,536	0	0	0	0	0	42,808
TOTAL REVENUE + TRANSFERS	11,732,436	638,869	788,709	1,452,650	436,795	0	0	0	15,049,459
EXPENDITURES									
Elementary School Program	3,119,375	312,259	0	0	0	0	0	0	3,431,634
Secondary School Program	3,130,081	33,757	0	0	0	0	0	0	3,163,838
Exceptional Child Program	511,218	67,545	0	0	0	0	0	0	578,763
Gifted & Talented Program	40,127	0	0	0	0	0	0	0	40,127
Interscholastic Program	74,214	0	0	0	0	0	0	0	74,214
School Activity Program	24,374	0	0	0	0	0	0	0	24,374
Summer School Program	16,641	55,974	0	0	0	0	0	0	72,615
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	6,916,030	469,535	0	0	0	0	0	0	7,385,565
Attend./Guidance/Health Program	196,935	19,613	0	0	0	0	0	0	216,548
Ancillary Program	191,014	14,067	0	0	0	0	0	0	205,081
Instruction Improvement Program	181,873	119,300	0	0	0	0	0	0	301,173
Educational Media Program	293,619	0	0	0	0	0	0	0	293,619
Board of Education Program	76,198	0	0	0	0	0	0	0	76,198
District Administration Program	287,991	0	0	0	0	0	0	0	287,991
School Administration Program	717,862	4,451	0	0	0	0	0	0	722,313
Business Operation Program	132,422	0	0	0	0	0	0	0	132,422
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	1,015,146	0	0	0	0	0	0	0	1,015,146
Maintenance-Bldgs. & Equip.	578,065	2,276	0	0	0	0	0	0	580,341
Maintenance-Grounds	59,814	0	0	0	0	0	0	0	59,814
Security Program	14,826	0	0	0	0	0	0	0	14,826
Transport.-Pupil/to School Program	555,367	522	0	0	0	0	0	0	555,889
Transportation-Activity Program	957	0	0	0	0	0	0	0	957
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	4,302,089	160,229	0	0	0	0	0	0	4,462,318
Food Services Program	0	0	717,066	0	0	0	0	0	717,066
Community Services Program	0	247	0	0	0	0	0	0	247
TOTAL NON-INSTRUCTION	0	247	717,066	0	0	0	0	0	717,313
Capital Assets Program	0	0	0	0	399,991	0	0	0	399,991
Debt Services Program - Principal	0	0	0	470,000	62,500	0	0	0	532,500
Debt Services Program - Interest	0	0	0	642,138	4,122	0	0	0	646,260
TOTAL EXPENDITURES	11,218,119	630,011	717,066	1,112,138	466,613	0	0	0	14,143,947
FUND Transfers	33,950	8,858	0	0	0	0	0	0	42,808
TOTAL EXPENDITURES & TRANSFERS	11,252,069	638,869	717,066	1,112,138	466,613	0	0	0	14,186,755
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	480,367	0	71,643	340,512	(29,818)	0	0	0	862,704
FUND BALANCE JULY 1, 1986	275,388	0	282,059	702,947	602,583	0	0	0	1,862,977
FUND BALANCE JUNE 30, 1987	755,755	0	353,702	1,043,459	572,765	0	0	0	2,725,681

TWIN FALLS COUNTY

BUHL JT. SCHOOL DISTRICT #412

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	705,244	0	0	320,031	0	0	0	0	1,025,275
OTHER LOCAL	23,020	0	90,786	7,836	3,115	0	0	0	124,757
STATE SOURCES	2,072,416	5,564	0	0	0	0	0	0	2,077,980
FEDERAL SOURCES	0	160,013	101,457	0	0	0	0	0	261,470
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	2,800,680	165,577	192,243	327,867	3,115	0	0	0	3,489,482
TRANSFERS IN	3,245	0	0	0	93,532	0	0	0	96,777
TOTAL REVENUE + TRANSFERS	2,803,925	165,577	192,243	327,867	96,647	0	0	0	3,586,259
EXPENDITURES									
Elementary School Program	675,254	70,349	0	0	0	0	0	0	745,603
Secondary School Program	822,744	29,407	0	0	2,295	0	0	0	854,446
Exceptional Child Program	150,012	27,813	0	0	0	0	0	0	177,825
Gifted & Talented Program	11,299	0	0	0	0	0	0	0	11,299
Interscholastic Program	32,661	0	0	0	0	0	0	0	32,661
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,691,970	127,569	0	0	2,295	0	0	0	1,821,834
Attend./Guidance/Health Program	29,129	11,678	0	0	0	0	0	0	40,807
Ancillary Program	18,580	3,244	0	0	0	0	0	0	21,824
Instruction Improvement Program	1,674	4,510	0	0	0	0	0	0	6,184
Educational Media Program	61,183	13,303	0	0	0	0	0	0	74,486
Board of Education Program	4,508	0	0	0	0	0	0	0	4,508
District Administration Program	72,184	0	0	0	0	0	0	0	72,184
School Administration Program	147,630	0	0	0	0	0	0	0	147,630
Business Operation Program	91,038	1,049	0	0	0	0	0	0	92,087
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	277,832	0	0	0	0	0	0	0	277,832
Maintenance-Bldgs. & Equip.	59,157	0	0	0	0	0	0	0	59,157
Maintenance-Grounds	3,639	0	0	0	0	0	0	0	3,639
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	176,065	0	0	0	0	0	0	0	176,065
Transportation-Activity Program	14,711	0	0	0	0	0	0	0	14,711
General Transportation Program	1,068	0	0	0	0	0	0	0	1,068
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	958,398	33,784	0	0	0	0	0	0	992,182
Food Services Program	3,450	0	177,095	0	0	0	0	0	180,545
Community Services Program	0	75	0	0	0	0	0	0	75
TOTAL NON-INSTRUCTION	3,450	75	177,095	0	0	0	0	0	180,620
Capital Assets Program	12,193	0	0	0	0	0	0	0	12,193
Debt Services Program - Principal	0	0	0	210,000	0	0	0	0	210,000
Debt Services Program - Interest	0	0	0	129,792	0	0	0	0	129,792
TOTAL EXPENDITURES	2,666,011	161,428	177,095	339,792	2,295	0	0	0	3,346,621
FUND Transfers	93,532	3,245	0	0	0	0	0	0	96,777
TOTAL EXPENDITURES & TRANSFERS	2,759,543	164,673	177,095	339,792	2,295	0	0	0	3,443,398
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	44,382	904	15,148	(11,925)	94,352	0	0	0	142,861
FUND BALANCE JULY 1, 1986	17,530	5,397	42,625	186,819	9,029	0	0	0	261,400
FUND BALANCE JUNE 30, 1987	61,912	6,301	57,773	174,894	103,381	0	0	0	404,261

TWIN FALLS COUNTY

FILER SCHOOL DISTRICT #413

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	PROPRIETARY FUNDS ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	FIDUCIARY TRUST 710	TOTALS (MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	454,899	0	0	283,060	0	0	0	0	737,959
OTHER LOCAL	9,150	0	89,592	4,803	550	0	0	0	104,095
STATE SOURCES	1,636,105	0	0	0	0	0	0	0	1,636,105
FEDERAL SOURCES	0	86,353	97,628	0	0	0	0	0	183,981
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	2,100,154	86,353	187,220	287,863	550	0	0	0	2,662,140
TRANSFERS IN	0	1,218	0	0	158,944	0	0	0	160,162
TOTAL REVENUE + TRANSFERS	2,100,154	87,571	187,220	287,863	159,494	0	0	0	2,822,302
EXPENDITURES									
Elementary School Program	512,482	82,048	0	0	0	0	0	0	594,530
Secondary School Program	592,928	0	0	0	0	0	0	0	592,928
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	29,165	0	0	0	0	0	0	0	29,165
School Activity Program	5,406	0	0	0	0	0	0	0	5,406
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,139,981	82,048	0	0	0	0	0	0	1,222,029
Attend./Guidance/Health Program	38,264	0	0	0	0	0	0	0	38,264
Ancillary Program	91,371	0	0	0	0	0	0	0	91,371
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	34,269	0	0	0	0	0	0	0	34,269
Board of Education Program	8,102	0	0	0	0	0	0	0	8,102
District Administration Program	126,517	0	0	0	0	0	0	0	126,517
School Administration Program	160,384	5,400	0	0	0	0	0	0	165,784
Business Operation Program	70,693	0	0	0	0	0	0	0	70,693
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	243,738	0	0	0	0	0	0	0	243,738
Maintenance-Bldgs. & Equip.	88,219	0	0	0	0	0	0	0	88,219
Maintenance-Grounds	6,401	0	0	0	0	0	0	0	6,401
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	189,645	0	0	0	0	0	0	0	189,645
Transportation-Activity Program	9,987	0	0	0	0	0	0	0	9,987
General Transportation Program	2,540	0	0	0	0	0	0	0	2,540
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,070,130	5,400	0	0	0	0	0	0	1,075,530
Food Services Program	11,736	0	179,681	0	0	0	0	0	191,417
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	11,736	0	179,681	0	0	0	0	0	191,417
Capital Assets Program	0	0	0	0	16,883	0	0	0	16,883
Debt Services Program - Principal	0	0	0	80,000	0	0	0	0	80,000
Debt Services Program - Interest	18,475	0	0	174,211	0	0	0	0	192,686
TOTAL EXPENDITURES	2,240,322	87,448	179,681	254,211	16,883	0	0	0	2,778,545
FUND Transfers	1,218	0	0	158,944	158,944	0	0	0	319,106
TOTAL EXPENDITURES & TRANSFERS	2,241,540	87,448	179,681	413,155	175,827	0	0	0	3,097,651
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(141,386)	123	7,539	(125,292)	(16,333)	0	0	0	(275,349)
FUND BALANCE JULY 1, 1986	(279,438)	(123)	9,277	329,655	(32,790)	0	0	0	26,581
FUND BALANCE JUNE 30, 1987	(420,824)	0	16,816	204,363	(49,123)	0	0	0	(248,768)

TWIN FALLS COUNTY

KIMBERLY SCHOOL DISTRICT #414

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	370,021	0	0	122,482	0	0	0	0	492,503
OTHER LOCAL	33,039	0	75,380	3,117	0	0	0	0	111,536
STATE SOURCES	1,477,762	1,756	1,379	0	0	0	0	0	1,480,897
FEDERAL SOURCES	10,000	68,886	50,609	0	0	0	0	0	129,495
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	1,890,822	70,642	127,368	125,599	0	0	0	0	2,214,431
TRANSFERS IN	0	1,382	0	0	10,540	0	0	0	11,922
TOTAL REVENUE + TRANSFERS	1,890,822	72,024	127,368	125,599	10,540	0	0	0	2,226,353
EXPENDITURES									
Elementary School Program	543,690	63,616	0	0	0	0	0	0	607,306
Secondary School Program	628,025	7,694	0	0	0	0	0	0	635,719
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	7,572	0	0	0	0	0	0	0	7,572
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,179,287	71,310	0	0	0	0	0	0	1,250,597
Attend./Guidance/Health Program	36,034	0	0	0	0	0	0	0	36,034
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	40,696	0	0	0	0	0	0	0	40,696
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	68,444	0	0	0	0	0	0	0	68,444
School Administration Program	122,471	0	0	0	0	0	0	0	122,471
Business Operation Program	38,802	0	0	0	0	0	0	0	38,802
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	154,219	0	0	0	0	0	0	0	154,219
Maintenance-Bldgs. & Equip.	113,342	0	0	0	0	0	0	0	113,342
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	50,832	0	0	0	0	0	0	0	50,832
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	624,840	0	0	0	0	0	0	0	624,840
Food Services Program	5,295	0	114,846	0	0	0	0	0	120,141
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	5,295	0	114,846	0	0	0	0	0	120,141
Capital Assets Program	0	0	0	0	0	0	0	0	0
Debt Services Program - Principal	0	0	0	64,000	0	0	0	0	64,000
Debt Services Program - Interest	0	0	0	106,973	0	0	0	0	106,973
TOTAL EXPENDITURES	1,809,422	71,310	114,846	170,973	0	0	0	0	2,166,551
FUND Transfers	11,922	0	0	0	0	0	0	0	11,922
TOTAL EXPENDITURES & TRANSFERS	1,821,344	71,310	114,846	170,973	0	0	0	0	2,178,473
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	69,478	714	12,522	(45,374)	10,540	0	0	0	47,880
FUND BALANCE JULY 1, 1986	8,984	435	13,902	72,813	0	0	0	0	96,134
FUND BALANCE JUNE 30, 1987	78,462	1,149	26,424	27,439	10,540	0	0	0	144,014

TWIN FALLS COUNTY

HANSEN SCHOOL DISTRICT #415

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	171,688	0	0	64,125	16,765	0	0	0	252,578
OTHER LOCAL	22,001	0	22,706	1,286	2,249	0	0	0	48,242
STATE SOURCES	575,875	661	832	0	0	0	0	0	577,368
FEDERAL SOURCES	46	34,517	29,728	0	0	0	0	0	64,291
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	769,610	35,178	53,266	65,411	19,014	0	0	0	942,479
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	769,610	35,178	53,266	65,411	19,014	0	0	0	942,479
EXPENDITURES									
Elementary School Program	208,717	21,595	0	0	0	0	0	0	230,312
Secondary School Program	219,813	14,311	0	0	0	0	0	0	234,124
Exceptional Child Program	9,221	0	0	0	0	0	0	0	9,221
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	1,350	0	0	0	0	0	0	0	1,350
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	439,101	35,906	0	0	0	0	0	0	475,007
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	12,753	0	0	0	0	0	0	0	12,753
Educational Media Program	23,648	0	0	0	0	0	0	0	23,648
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	72,565	0	0	0	0	0	0	0	72,565
School Administration Program	68,183	0	0	0	0	0	0	0	68,183
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	115,138	0	0	0	0	0	0	0	115,138
Maintenance-Bldgs. & Equip.	40,977	0	0	0	0	0	0	0	40,977
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	29,912	0	0	0	0	0	0	0	29,912
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	363,176	0	0	0	0	0	0	0	363,176
Food Services Program	0	0	51,591	0	0	0	0	0	51,591
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	51,591	0	0	0	0	0	51,591
Capital Assets Program	16,250	2,610	0	0	16,500	0	0	0	35,360
Debt Services Program - Principal	0	0	0	40,000	0	0	0	0	40,000
Debt Services Program - Interest	0	0	0	22,600	0	0	0	0	22,600
TOTAL EXPENDITURES	818,527	38,516	51,591	62,600	16,500	0	0	0	987,734
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	818,527	38,516	51,591	62,600	16,500	0	0	0	987,734
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(48,917)	(3,338)	1,675	2,811	2,514	0	0	0	(45,255)
FUND BALANCE JULY 1, 1986	172,807	6,134	9,646	29,072	41,904	0	0	0	259,563
FUND BALANCE JUNE 30, 1987	123,890	2,796	11,321	31,883	44,418	0	0	0	214,308

TWIN FALLS COUNTY

THREE CREEK JT. ELEM. SCHOOL DISTRICT #416

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	19,191	0	0	0	0	0	0	0	19,191
OTHER LOCAL	1,559	0	0	0	0	0	0	0	1,559
STATE SOURCES	22,309	0	0	0	0	0	0	0	22,309
FEDERAL SOURCES	0	0	0	0	0	0	0	0	0
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	43,059	0	0	0	0	0	0	0	43,059
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	43,059	0	0	0	0	0	0	0	43,059
EXPENDITURES									
Elementary School Program	26,423	0	0	0	0	0	0	0	26,423
Secondary School Program	0	0	0	0	0	0	0	0	0
Exceptional Child Program	0	0	0	0	0	0	0	0	0
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	26,423	0	0	0	0	0	0	0	26,423
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	2,116	0	0	0	0	0	0	0	2,116
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	1,900	0	0	0	0	0	0	0	1,900
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	6,181	0	0	0	0	0	0	0	6,181
Maintenance-Bldgs. & Equip.	875	0	0	0	0	0	0	0	875
Maintenance-Grounds	800	0	0	0	0	0	0	0	800
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	3,126	0	0	0	0	0	0	0	3,126
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	14,998	0	0	0	0	0	0	0	14,998
Food Services Program	0	0	0	0	0	0	0	0	0
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	0	0	0	0	0	0	0
Capital Assets Program	385	0	0	0	0	0	0	0	385
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	41,806	0	0	0	0	0	0	0	41,806
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	41,806	0	0	0	0	0	0	0	41,806
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	1,253	0	0	0	0	0	0	0	1,253
FUND BALANCE JULY 1, 1986	20,961	0	0	0	0	0	0	0	20,961
FUND BALANCE JUNE 30, 1987	22,214	0	0	0	0	0	0	0	22,214

TWIN FALLS COUNTY

CASTLEFORD JT. SCHOOL DISTRICT #417

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	150,055	0	0	125,568	0	0	0	0	275,623
OTHER LOCAL	5,394	0	4,105	1,455	1,777	0	0	0	12,731
STATE SOURCES	557,567	4,166	0	0	0	0	0	0	561,733
FEDERAL SOURCES	0	51,225	58,228	0	0	0	0	0	109,453
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	713,016	55,391	62,333	127,023	1,777	0	0	0	959,540
TRANSFERS IN	0	6,161	0	0	0	0	0	0	6,161
TOTAL REVENUE + TRANSFERS	713,016	61,552	62,333	127,023	1,777	0	0	0	965,701
EXPENDITURES									
Elementary School Program	139,124	38,219	0	0	0	0	0	0	177,343
Secondary School Program	234,313	23,333	0	0	0	0	0	0	257,646
Exceptional Child Program	17,710	0	0	0	0	0	0	0	17,710
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	9,617	0	0	0	0	0	0	0	9,617
School Activity Program	2,552	0	0	0	0	0	0	0	2,552
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	403,316	61,552	0	0	0	0	0	0	464,868
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	2,911	0	0	0	0	0	0	0	2,911
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	21,379	0	0	0	0	0	0	0	21,379
Board of Education Program	21,828	0	0	0	0	0	0	0	21,828
District Administration Program	17,061	0	0	0	0	0	0	0	17,061
School Administration Program	40,131	0	0	0	0	0	0	0	40,131
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	75,302	0	0	0	0	0	0	0	75,302
Maintenance-Bldgs. & Equip.	10,097	0	0	0	0	0	0	0	10,097
Maintenance-Grounds	300	0	0	0	0	0	0	0	300
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	73,378	0	0	0	0	0	0	0	73,378
Transportation-Activity Program	0	0	0	0	0	0	0	0	0
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	262,387	0	0	0	0	0	0	0	262,387
Food Services Program	0	0	52,243	0	0	0	0	0	52,243
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	52,243	0	0	0	0	0	52,243
Capital Assets Program	4,633	0	0	0	36,016	0	0	0	40,649
Debt Services Program - Principal	0	0	0	15,000	0	0	0	0	15,000
Debt Services Program - Interest	1,369	0	0	97,767	0	0	0	0	99,136
TOTAL EXPENDITURES	671,705	61,552	52,243	112,767	36,016	0	0	0	934,283
FUND Transfers	6,161	0	0	0	0	0	0	0	6,161
TOTAL EXPENDITURES & TRANSFERS	677,866	61,552	52,243	112,767	36,016	0	0	0	940,444
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	35,150	0	10,090	14,256	(34,239)	0	0	0	25,257
FUND BALANCE JULY 1, 1986	(36,567)	0	7,292	66,004	46,389	0	0	0	83,118
FUND BALANCE JUNE 30, 1987	(1,417)	0	17,382	80,260	12,150	0	0	0	108,375

TWIN FALLS COUNTY

MURTAUGH JT. SCHOOL DISTRICT #418

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	246,467	0	0	0	25,090	0	0	0	271,557
OTHER LOCAL	10,372	0	20,109	0	0	0	0	451	30,481
STATE SOURCES	414,419	0	0	0	0	0	0	0	414,419
FEDERAL SOURCES	0	67,247	22,428	0	0	0	0	0	89,675
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	671,258	67,247	42,537	0	25,090	0	0	451	806,132
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	671,258	67,247	42,537	0	25,090	0	0	451	806,132
EXPENDITURES									
Elementary School Program	198,636	65,141	0	0	0	0	0	0	263,777
Secondary School Program	215,117	4,412	0	0	0	0	0	0	219,529
Exceptional Child Program	13,970	0	0	0	0	0	0	0	13,970
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	0	0	0	0	0	0	0	0	0
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	427,723	69,553	0	0	0	0	0	0	497,276
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Anciliary Program	3,767	0	0	0	0	0	0	0	3,767
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	99,515	0	0	0	0	0	0	0	99,515
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	61,539	0	0	0	0	0	0	0	61,539
Maintenance-Bldgs. & Equip.	15,254	0	0	0	0	0	0	0	15,254
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	12,688	644	0	0	0	0	0	0	13,332
Transportation-Activity Program	825	0	0	0	0	0	0	0	825
General Transportation Program	18,470	0	0	0	0	0	0	0	18,470
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	212,058	644	0	0	0	0	0	0	212,702
Food Services Program	0	0	39,408	0	0	0	0	0	39,408
Community Services Program	0	0	0	0	0	0	0	300	0
TOTAL NON-INSTRUCTION	0	0	39,408	0	0	0	0	300	39,408
Capital Assets Program	0	0	0	0	21,852	0	0	0	21,852
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	12,141	0	0	0	0	0	0	0	12,141
TOTAL EXPENDITURES	651,922	70,197	39,408	0	21,852	0	0	300	783,379
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	651,922	70,197	39,408	0	21,852	0	0	300	783,379
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	19,336	(2,950)	3,129	0	3,238	0	0	151	22,753
FUND BALANCE JULY 1, 1986	(93,129)	(2,112)	1,397	0	44,328	0	0	5,322	(49,516)
FUND BALANCE JUNE 30, 1987	(73,793)	(5,062)	4,526	0	47,566	0	0	5,473	(26,763)

VALLEY COUNTY

MCCALL-DONNELLY JT. SCHOOL DISTRICT #421

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE

JULY 1, 1985 - JUNE 30, 1986

ACCOUNT			GOVERNMENTAL FUNDS			PROPRIETARY FUNDS		FIDUCIARY	
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	TOTALS (MEMORANDUM ONLY FUNDS 100-600
REVENUE RECEIPTS									
TAXES	1,388,236	0	0	168,720	0	0	0	0	1,556,956
OTHER LOCAL	67,137	0	44,034	3,477	0	0	0	0	114,648
STATE SOURCES	925,391	0	0	0	0	0	0	0	925,391
FEDERAL SOURCES	0	146,816	36,745	0	0	0	0	0	183,561
OTHER SOURCES	704	0	0	0	0	0	0	0	704
TOTAL REVENUE	2,381,468	146,816	80,779	172,197	0	0	0	0	2,781,260
TRANSFERS IN	89,903	0	0	0	0	0	0	0	89,903
TOTAL REVENUE + TRANSFERS	2,471,371	146,816	80,779	172,197	0	0	0	0	2,871,163
EXPENDITURES									
Elementary School Program	662,142	8,385	0	0	0	0	0	0	670,527
Secondary School Program	722,010	18,452	0	0	0	0	0	0	740,462
Exceptional Child Program	102,693	35,748	0	0	0	0	0	0	138,441
Gifted & Talented Program	1,179	0	0	0	0	0	0	0	1,179
Interscholastic Program	31,889	0	0	0	0	0	0	0	31,889
School Activity Program	5,181	0	0	0	0	0	0	0	5,181
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,525,094	62,585	0	0	0	0	0	0	1,587,679
Attend./Guidance/Health Program	57,011	0	0	0	0	0	0	0	57,011
Ancillary Program	54,494	0	0	0	0	0	0	0	54,494
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	73,156	1,611	0	0	0	0	0	0	74,767
Board of Education Program	9,188	0	0	0	0	0	0	0	9,188
District Administration Program	66,062	0	0	0	0	0	0	0	66,062
School Administration Program	170,723	0	0	0	0	0	0	0	170,723
Business Operation Program	50,676	0	0	0	0	0	0	0	50,676
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	194,627	0	0	0	0	0	0	0	194,627
Maintenance-Bldgs. & Equip.	56,479	0	0	0	0	0	0	0	56,479
Maintenance-Grounds	5,194	0	0	0	0	0	0	0	5,194
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	182,337	0	0	0	0	0	0	0	182,337
Transportation-Activity Program	9,110	0	0	0	0	0	0	0	9,110
General Transportation Program	4,709	0	0	0	0	0	0	0	4,709
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	933,766	1,611	0	0	0	0	0	0	935,377
Food Services Program	1,894	0	90,353	0	0	0	0	0	92,247
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	1,894	0	90,353	0	0	0	0	0	92,247
Capital Assets Program	7,509	0	0	0	1,270	0	0	0	8,779
Debt Services Program - Principal	0	0	0	80,000	0	0	0	0	80,000
Debt Services Program - Interest	17,822	0	0	90,826	0	0	0	0	108,648
TOTAL EXPENDITURES	2,486,085	64,196	90,353	170,826	1,270	0	0	0	2,812,730
FUND Transfers	0	89,903	0	0	0	0	0	0	89,903
TOTAL EXPENDITURES & TRANSFERS	2,486,085	154,099	90,353	170,826	1,270	0	0	0	2,902,633
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(14,714)	(7,283)	(9,574)	1,371	(1,270)	0	0	0	(31,470)
FUND BALANCE JULY 1, 1986	(7,975)	6,534	6,180	36,038	1,421	0	0	0	42,198
FUND BALANCE JUNE 30, 1987	(22,689)	(749)	(3,394)	37,409	151	0	0	0	10,728

VALLEY COUNTY

CASCADE SCHOOL DISTRICT #422

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	364,223	0	0	200,551	0	0	0	0	564,774
OTHER LOCAL	20,395	2,051	11,304	11,827	0	0	0	0	45,577
STATE SOURCES	388,350	766	0	0	0	0	0	0	389,116
FEDERAL SOURCES	1,769	61,226	22,444	0	0	0	0	0	85,439
OTHER SOURCES	600	0	0	0	0	0	0	0	600
TOTAL REVENUE	775,337	64,043	33,748	212,378	0	0	0	0	1,085,506
TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUE + TRANSFERS	775,337	64,043	33,748	212,378	0	0	0	0	1,085,506
EXPENDITURES									
Elementary School Program	206.087	1.861	0	0	0	0	0	0	207,948
Secondary School Program	303.078	5,432	0	0	0	0	0	0	308,510
Exceptional Child Program	0	23,631	0	0	0	0	0	0	23.631
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	474	0	0	0	0	0	0	0	474
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	509.639	30,924	0	0	0	0	0	0	540,563
Attend./Guidance/Health Program	13,292	0	0	0	0	0	0	0	13,292
Ancillary Program	47,280	0	0	0	0	0	0	0	47,280
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	2,932	0	0	0	0	0	0	0	2,932
Board of Education Program	17,219	0	0	0	0	0	0	0	17,219
District Administration Program	75,543	0	0	0	0	0	0	0	75,543
School Administration Program	18.947	0	0	0	0	0	0	0	18,947
Business Operation Program	47	0	0	0	0	0	0	0	47
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	119.872	0	0	0	0	0	0	0	119,872
Maintenance-Bldgs. & Equip.	0	1.775	0	0	0	0	0	0	1,775
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	23,584	0	0	0	0	0	0	0	23,584
Transportation-Activity Program	9.929	0	0	0	0	0	0	0	9,929
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	328,645	1.775	0	0	0	0	0	0	330,420
Food Services Program	5.051	0	32,851	0	0	0	0	0	37,902
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	5,051	0	32,851	0	0	0	0	0	37,902
Capital Assets Program	65.490	21.910	0	0	0	0	0	0	87,400
Debt Services Program - Principal	0	0	0	100,000	0	0	0	0	100,000
Debt Services Program - Interest	0	0	0	99,315	0	0	0	0	99,315
TOTAL EXPENDITURES	908,825	54.609	32,851	199,315	0	0	0	0	1,195,600
FUND Transfers	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES & TRANSFERS	908.825	54.609	32,851	199,315	0	0	0	0	1,195,600
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	(133,488)	9,434	897	13,063	0	0	0	0	(110,094)
FUND BALANCE JULY 1, 1986	184,708	30,635	(1,690)	225,923	0	0	0	0	439,576
FUND BALANCE JUNE 30, 1987	51.220	40,069	(793)	238,986	0	0	0	0	329,482

WASHINGTON COUNTY

WEISER SCHOOL DISTRICT #431

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS	-								
TAXES	567,293	0	0	284,180	0	0	0	0	851,473
OTHER LOCAL	112,302	0	100,446	0	0	0	0	0	212,748
STATE SOURCES	2,086,698	8,799	2,745	0	0	0	0	0	2,098,242
FEDERAL SOURCES	0	263,558	148,973	0	0	0	0	0	412,531
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	2,766,293	272,357	252,164	284,180	0	0	0	0	3,574,994
TRANSFERS IN	3,466	29	0	0	0	0	0	0	3,495
TOTAL REVENUE + TRANSFERS	2,769,759	272,386	252,164	284,180	0	0	0	0	3,578,489
EXPENDITURES									
Elementary School Program	647,008	174,867	0	0	0	0	0	0	821,875
Secondary School Program	859,397	10,312	0	0	0	0	0	0	869,709
Exceptional Child Program	129,076	23,074	0	0	0	0	0	0	152,150
Gifted & Talented ~~Program~~	23,617	0	0	0	0	0	0	0	23,617
Interscholastic Program	4,270	0	0	0	0	0	0	0	4,270
School Activity Program	5,172	0	0	0	0	0	0	0	5,172
Summer School Program	13,176	20,036	0	0	0	0	0	0	33,212
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	1,681,716	228,289	0	0	0	0	0	0	1,910,005
Attend./Guidance/Health Program	65,199	16,262	0	0	0	0	0	0	81,461
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	6,350	1,831	0	0	0	0	0	0	8,181
Educational Media Program	51,941	13,531	0	0	0	0	0	0	65,472
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	116,725	0	0	0	0	0	0	0	116,725
School Administration Program	213,625	3,204	0	0	0	0	0	0	216,829
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	285,075	735	0	0	0	0	0	0	285,810
Maintenance-Bldgs. & Equip.	102,335	0	0	0	0	0	0	0	102,335
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	183,298	339	0	0	0	0	0	0	183,637
Transportation-Activity Program	10,189	0	0	0	0	0	0	0	10,189
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	1,034,737	35,902	0	0	0	0	0	0	1,070,639
Food Services Program	0	411	250,022	0	0	0	0	0	250,433
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	411	250,022	0	0	0	0	0	250,433
Capital Assets Program	0	750	0	0	0	0	0	0	750
Debt Services Program - Principal	0	0	0	130,000	0	0	0	0	130,000
Debt Services Program - Interest	1,395	0	0	138,010	0	0	0	0	139,405
TOTAL EXPENDITURES	2,717,848	265,352	250,022	268,010	0	0	0	0	3,501,232
FUND Transfers	29	3,466	0	0	0	0	0	0	3,495
TOTAL EXPENDITURES & TRANSFERS	2,717,877	268,818	250,022	268,010	0	0	0	0	3,504,727
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	51,882	3,568	2,142	16,170	0	0	0	0	73,762
FUND BALANCE JULY 1, 1986	(48,363)	14,538	35,170	71,600	0	0	0	0	72,945
FUND BALANCE JUNE 30, 1987	3,519	18,106	37,312	87,770	0	0	0	0	146,707

WASHINGTON COUNTY

CAMBRIDGE JT. SCHOOL DISTRICT #432

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

ACCOUNT	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS (MEMORANDUM ONLY)
	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	FUNDS 100-600
REVENUE RECEIPTS									
TAXES	268,160	0	0	34,405	0	0	0	0	302,565
OTHER LOCAL	17,471	2,309	15,550	345	1,321	0	0	0	36,996
STATE SOURCES	486,758	0	0	0	0	0	0	0	486,758
FEDERAL SOURCES	0	31,298	23,173	0	0	0	0	0	54,471
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	772,389	33,607	38,723	34,750	1,321	0	0	0	880,790
TRANSFERS IN	0	0	0	0	12,661	0	0	0	12,661
TOTAL REVENUE + TRANSFERS	772,389	33,607	38,723	34,750	13,982	0	0	0	893,451
EXPENDITURES									
Elementary School Program	219,262	19,531	0	0	0	0	0	0	238,793
Secondary School Program	266,251	5,256	0	0	0	0	0	0	271,507
Exceptional Child Program	22,724	6,950	0	0	0	0	0	0	29,674
Gifted & Talented Program	1,924	0	0	0	0	0	0	0	1,924
Interscholastic Program	3,119	0	0	0	0	0	0	0	3,119
School Activity Program	1,117	0	0	0	0	0	0	0	1,117
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	514,397	31,737	0	0	0	0	0	0	546,134
Attend./Guidance/Health Program	0	0	0	0	0	0	0	0	0
Ancillary Program	0	0	0	0	0	0	0	0	0
Instruction Improvement Program	0	0	0	0	0	0	0	0	0
Educational Media Program	0	0	0	0	0	0	0	0	0
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	71,023	0	0	0	0	0	0	0	71,023
School Administration Program	0	0	0	0	0	0	0	0	0
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	74,280	0	0	0	0	0	0	0	74,280
Maintenance-Bldgs. & Equip.	20,042	0	0	0	0	0	0	0	20,042
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	60,039	0	0	0	0	0	0	0	60,039
Transportation-Activity Program	4,057	0	0	0	0	0	0	0	4,057
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	229,441	0	0	0	0	0	0	0	229,441
Food Services Program	2,342	0	33,841	0	0	0	0	0	36,183
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	2,342	0	33,841	0	0	0	0	0	36,183
Capital Assets Program	0	0	0	0	27,292	0	0	0	27,292
Debt Services Program - Principal	0	0	0	20,000	0	0	0	0	20,000
Debt Services Program - Interest	0	0	0	16,101	0	0	0	0	16,101
TOTAL EXPENDITURES	746,180	31,737	33,841	36,101	27,292	0	0	0	875,151
FUND Transfers	12,661	0	0	0	0	0	0	0	12,661
TOTAL EXPENDITURES & TRANSFERS	758,841	31,737	33,841	36,101	27,292	0	0	0	887,812
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	13,548	1,870	4,882	(1,351)	(13,310)	0	0	0	5,639
FUND BALANCE JULY 1, 1986	39,048	41,024	7,365	1,921	50,043	0	0	0	139,401
FUND BALANCE JUNE 30, 1987	52,596	42,894	12,247	570	36,733	0	0	0	145,040

WASHINGTON COUNTY

MIDVALE SCHOOL DISTRICT #433

COMBINED STATEMENT OF REVENUE & EXPENDITURES WITH CHANGES IN FUND BALANCE
JULY 1, 1986 - JUNE 30, 1987

	GOVERNMENTAL FUNDS					PROPRIETARY FUNDS		FIDUCIARY	TOTALS
ACCOUNT	GENERAL M & O 100	SPECIAL REVENUE 200	FOOD SERVICE 290	DEBT SERVICE 300	CAPITAL PROJECTS 400	ENTERPRISE FUNDS 500	INTERNAL SERVICES 600	TRUST 710	(MEMORANDUM ONLY) FUNDS 100-600
REVENUE RECEIPTS									
TAXES	210,917	0	0	0	0	0	0	0	210,917
OTHER LOCAL	8,592	0	10,513	0	0	0	0	0	19,105
STATE SOURCES	247,391	1,395	0	0	0	0	0	0	248,786
FEDERAL SOURCES	0	23,834	3,996	0	0	0	0	0	27,830
OTHER SOURCES	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	466,900	25,229	14,509	0	0	0	0	0	506,638
TRANSFERS IN	89	8	304	0	14,874	0	0	0	15,275
TOTAL REVENUE + TRANSFERS	466,989	25,237	14,813	0	14,874	0	0	0	521,913
EXPENDITURES									
Elementary School Program	75,666	14,652	0	0	0	0	0	0	90,318
Secondary School Program	176,011	9,455	0	0	0	0	0	0	185,466
Exceptional Child Program	9,425	1,350	0	0	0	0	0	0	10,775
Gifted & Talented Program	0	0	0	0	0	0	0	0	0
Interscholastic Program	0	0	0	0	0	0	0	0	0
School Activity Program	1,374	0	0	0	0	0	0	0	1,374
Summer School Program	0	0	0	0	0	0	0	0	0
Adult School Program	0	0	0	0	0	0	0	0	0
TOTAL INSTRUCTION	262,476	25,457	0	0	0	0	0	0	287,933
Attend./Guidance/Health Program	2,385	0	0	0	0	0	0	0	2,385
Ancillary Program	0	844	0	0	0	0	0	0	844
Instruction Improvement Program	0	46	0	0	0	0	0	0	46
Educational Media Program	11,290	0	0	0	0	0	0	0	11,290
Board of Education Program	0	0	0	0	0	0	0	0	0
District Administration Program	25,657	0	0	0	0	0	0	0	25,657
School Administration Program	37,601	0	0	0	0	0	0	0	37,601
Business Operation Program	0	0	0	0	0	0	0	0	0
Central Service Program	0	0	0	0	0	0	0	0	0
Buildings-Care Program	59,865	0	0	0	0	0	0	0	59,865
Maintenance-Bldgs. & Equip.	0	0	0	0	0	0	0	0	0
Maintenance-Grounds	0	0	0	0	0	0	0	0	0
Security Program	0	0	0	0	0	0	0	0	0
Transport.-Pupil/to School Program	27,216	0	0	0	0	0	0	0	27,216
Transportation-Activity Program	10,843	0	0	0	0	0	0	0	10,843
General Transportation Program	0	0	0	0	0	0	0	0	0
Other Support Services Program	0	0	0	0	0	0	0	0	0
TOTAL SUPPORT SERVICES	174,857	890	0	0	0	0	0	0	175,747
Food Services Program	0	0	14,813	0	0	0	0	0	14,813
Community Services Program	0	0	0	0	0	0	0	0	0
TOTAL NON-INSTRUCTION	0	0	14,813	0	0	0	0	0	14,813
Capital Assets Program	0	0	0	0	32,859	0	0	0	32,859
Debt Services Program - Principal	0	0	0	0	0	0	0	0	0
Debt Services Program - Interest	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	437,333	26,347	14,813	0	32,859	0	0	0	511,352
FUND Transfers	15,186	143	0	0	0	0	0	0	15,329
TOTAL EXPENDITURES & TRANSFERS	452,519	26,490	14,813	0	32,859	0	0	0	526,681
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES & TRANSFERS	14,470	(1,253)	0	0	(17,985)	0	0	0	(4,768)
FUND BALANCE JULY 1, 1986	43,888	4,766	0	0	39,424	0	0	0	88,078
FUND BALANCE JUNE 30, 1987	58,358	3,513	0	0	21,439	0	0	0	83,310

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